NOTE 1.—Defacement includes clipping, filing, stamping or such other alteration of the surface or shape of a coin as is readily distinguishable from the effects of reasonable wear.

NOTE 2.—The limit of reasonable wear in the case of the quarter and the eighth-rupee has been prescribed by the Government of India as 12½ per cent. below standard weight.

574. The rules regarding the currency of coin and the treatment of uncurrent coin apply to all silver coin of the same weight and value as British Indian currency coined under the Native Coinage Act, IX of 1876, on behalf of Native States. Rupees and half-rupees of the coinage of 1835 and 1840 which are legal tender should be received by Treasury Officers at their full value. They should not, however, be re-issued, but kept apart from the ordinary cash balances and shown separately in the monthly cash balance reports. They should not be mixed with coins of other years which may have been withdrawn from circulation.

Persons authorised to cut or break silver coin.

575. (*a*) Section 16 of Act III of 1906 provides that when any silver coin which has been coined and issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under that section and such person has reason to believe that the coin—

(*i*) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(*ii*) has been defaced,

he shall, by himself or another, cut or break the coin.

(*b*) Section 20 of Act III of 1906 similarly provides that when any silver coin purporting to be coined or issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

NOTE.—A loss of 6¼ per cent. below standard weight in the case of the rupee and of 12½ per cent. in the case of the half, quarter and eighth-rupee has been prescribed by the Government of India as the limit of reasonable wear.

576. (*a*) The undermentioned persons have been authorised by the Governor General in Council to cut or break diminished, defaced and counterfeit silver coin under sections 16 and 20 of the Act:—

(1) Every officer in charge of a district treasury, a sub-treasury or a military treasure chest.

(2) Every Commissioner, Deputy Commissioner and Assistant Commissioner of the Department of Paper Currency.

(3) The Mint Masters, Calcutta and Bombay.

(4) The Collectors of Customs at Calcutta, Bombay, Madras, Rangoon, Chittagong and Karachi.

(5) The Judges of the Courts of Small Causes at Calcutta, Sealdah and Rangoon.

(6) The Registrar, Chief Court, Rangoon.

(7) The Secretary and Treasurer of each of the Presidency Banks and every Agent in charge of a branch of any of the said Banks.

(8) The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, of the Commissioners for the Port of Rangoon, of the Commissioners for the Port of Chittagong and of the Trustees of the Port of Karachi; the Chairman of the Trustees of the Port of Bombay, and of the Trustees of the Port of Madras; and the Port Engineer of the Port of Chittagong.

(9) The Chairman, Vice-Chairman, Deputy Chairman and Secretary of the Municipal Corporation of Calcutta; the Municipal Commissioner and Deputy Municipal Commissioner for the City of Bombay and the Secretary of the Municipal Corporation of the City of Bombay; the President of the Municipal Corporation of Madras; and the President, Vice-President and the Secretary of the Rangoon Municipality and of the Mandalay Municipality.

NOTE.—The Customs Manager at Castle Rock, Bombay, and the Chief Account Officer of Customs, Salt and Opium, Bombay, have been authorised by the Local Government to cut or break diminished, defaced and counterfeit silver coins, under sections 16 and 20 of the Coinage Act.

(*b*) The undermentioned persons have been authorised by the Governor General in Council to cut or break counterfeit silver coin only under section 20 of the Act:—

The Manager, Agent, Secretary or other principal officer of the several offices and agencies (if any) of each of the following Banks and Firms, *viz.*:—

Banks.—Allahabad Bank; Alliance Bank of Simla; Bank of Burma; Bank of Rangoon; Bank of Upper India; Benares Bank; Chartered Bank of India, Australia and China; Commercial Bank of India; Delhi and London Bank; Deutsche-Asiatische Bank; Hongkong and Shanghai Banking Corporation; Mercantile Bank of India; National Bank of India; Native Commercial Bank; People's Banking and Commercial Association; Punjab Banking Company; Russo-Chinese Bank; Indian Specie Bank, Limited.

Bankers.—Raja Gokuldas Gopaldas, Jubbulpore; Ramdayal Gourdhan Dass, Lahore; Seth Bikchand. Rai Bahadur, Quetta; Seth Soraj Bhan, Treasurer, Agra; Seth Keshowdass Naraindass, Quetta; Seth Poonam Chand Deepchand, Indore; Seth Ramsukh Sadasukh, Indore; Seth Sobhagmal Dhadda, Rai Bahadur, Ajmer.

Firms.—Messrs. A. and J. Main & Co., Calcutta; The Arracan Company, Rangoon; Messrs. Balthazar and Son, Rangoon; Messrs. Barnett Brothers, Rangoon; Messrs. Best & Co., Madras; Messrs. Birkmyre Brothers, Calcutta; The Bombay-Burma Trading Company, Rangoon; Messrs. Bulloch Brothers & Co., Chittagong; Messrs. Clements, Robson & Co., Amritsar; Messrs. Cooper, Allen & Co., Cawnpore; Messrs. Cox & Co., Bombay; Messrs. David Sassoon & Co., Mooltan; Messrs. Devi Sahai Chamba Mall, Amritsar; Messrs. Dwarka Das Sewjee & Co., Calcutta; The Elgin Mills Company, Cawnpore; Messrs. Finlay, Fleming & Co., Rangoon; Messrs. Finlay, Muir & Co., Chittagong; Messrs. Forbes, Forbes, Campbell & Co., Calcutta and Bombay; Messrs. Gangadas Maloo & Co., Indore; Messrs. Gillanders, Arbuthnot & Co., Rangoon; Messrs. Incharam & Co., Sialkot; Messrs. J. F. Graham & Co., Rangoon; Messrs. Joseph Heap & Sons, Rangoon; Messrs. Jules, Karpeles & Co., Calcutta; Messrs. J. W. Darwood & Co., Rangoon; Messrs. King, King & Co., Bombay; Messrs. Kruger & Co., Rangoon; Messrs. Mohr Brothers & Co., Rangoon; Messrs. Morrison. Dawn & Co., Rangoon; The Muir Mills Company, Cawnpore; Messrs. Murray & Co., Lucknow; New Egerton Woollen Mills Company, Dharwall; The North-West Tannery Company, Cawnpore; Messrs. Parry & Co., Madras; The Planter's Stores and Agency Company, Chittagong; The Ruby Mines Company, Limited, Mogok; Messrs. Thomas Cook & Son, Calcutta, Bombay and Rangoon; Messrs. Turner, Morrison & Co., Chittagong; Messrs. Volkart Brothers, Bombay; Messrs. Walker & Co., Madras; The Woollen Mills Company, Cawnpore.

(*c*) The undermentioned persons have been authorised by Local Governments to cut or break counterfeit coins under section 20 of the Act:—

The Manager, Agent, Secretary or other principal officer of—

The Netherlands Trading Society, Rangoon, (Netherlands Handle Mooto Chappy); the several offices in the Bombay Presidency of the Bombay Merchants' Bank, Ld., the Calcutta and Rangoon Branches of the same Bank, the Chief Presidency Magistrate, Calcutta.

Page 244, Article 576—

Substitute the following for clauses (b) and (c) of this article:—

(*b*) The persons mentioned in Annexure A and B, to this Chapter have been authorised by the Government of India and Local Governments respectively to cut or break counterfeit silver coins only under section 20 of the Act.

Page 244—Article 576 (a) Note.

Delete the word 'and' *before* 'the Chief Account Officer' *in line 1, and insert the following words after the word* 'Bombay' *in line 2 of the Note :*

'and every officer in charge of a salt treasury in Madras.'

15th list—1-11-16.

577. It has been found that in some treasuries coins are constantly cut or broken while in the neighbouring treasuries few or none are so dealt with and that in some treasuries the cut coins consist, solely or chiefly, of eight-anna pieces, while in others rupees alone are cut; the attention of Treasury Officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public and its withdrawal from circulation if tampered with or unduly worn.

578. In cutting or breaking any coin, officers should avoid completely dividing it, as it is often convenient to identify the parts of a particular coin. Such identification becomes practically impossible if the pieces are wholly separated. Care should however be taken that the destruction is complete.

Detailed rules about acceptance of Silver Coin.

(*a*) *Counterfeit Coin.*

579. Any person authorised to cut or break counterfeit silver coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or receive and pay for the coin according to the value of the silver bullion contained in it.

580. When it can be done with the consent of the tenderer, counterfeit coins tendered to Treasury Officers and others authorised to cut or break them, should be sent to the Mint at Calcutta or Bombay. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be traced with certainty in the event of any correspondence. If the tenderer, however, does not consent to the counterfeit coin being sent to the Mint, unless the broken pieces are afterwards returned to him, the coin should not be sent at all. It is however open to any authorised officer to whom such a coin is tendered, in cases when the tenderer is otherwise unwilling to part with it, to purchase it from him at a suitable price, not in any case exceeding its nominal value, charging its cost to Government. This course should only be followed when from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen, in which case the officer purchasing the same should, when forwarding it to the Mint, state at the same time the grounds upon which its purchase was considered desirable.

580A. Under orders issued by the High Courts for the disposal of coins received in the course of criminal investigations, Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mints. With these coins a short description of the case should be furnished and any implements such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officers, etc., under Article 580, and each remittance by a Judicial Officer should be

put into a separate wrapper with details of the source of receipt of the coins and other particulars.

580B. All counterfeit coins sent to the Mints for examination under existing orders should be sent through the Local Government, the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Local Government may designate, or the Inspector General of Police of the province as the Local Government may direct. Where there are two or more specimens of a coin of the same die or of similar moulds, the Local Government or Inspector General of Police may keep one, informing the Mint Master of the fact.

581. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a Bank unaccompanied by a potdar, the Bank might agree to realise the value of the metal and credit the remitting treasury.

NOTE.—In the case of remittances to the Mints unaccompanied by potdars, the counterfeit coins are not sent back to the remitting treasury except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins must be borne by the Treasurer of the remitting treasury.

(*b*) *Diminished and Defaced Coin.*

582. When a rupee or half-rupee, which has been diminished in weight so as to be more than 2 per cent. but not more than $6\frac{1}{4}$ per cent. or $12\frac{1}{2}$ per cent. respectively below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall accept the coin at its nominal value and the coin shall thereupon be cut and withdrawn from circulation at Government cost.

582A. When a rupee or half-rupee, which has been diminished in weight so as to be more than $6\frac{1}{4}$ per cent. or $12\frac{1}{2}$ per cent. respectively but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break such rupee or half-rupee and if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely:—

(1) Rupees weighing between $\frac{15}{16}$ths and $\frac{7}{8}$ths of their proper weight, at the rate of 14 annas,

(2) Rupees weighing between $\frac{7}{8}$ths and $\frac{13}{16}$ths of their proper weight, at the rate of 13 annas,

(3) Rupees weighing between $\frac{13}{16}$ths and $\frac{3}{4}$ths of their proper weight, at the rate of 12 annas, and

(4) Half-rupees at the rate of 6 annas.

582B. When a quarter or eighth-rupee, which has been diminished in weight so as to be more than $12\frac{1}{2}$ per cent. but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break such quarter or eighth-rupee, and if the tenderer so requests, instead of returning the cut coin, accept it at its

Page 247, Article 582 D., Note–

Add the following words after "sweating" in Note :—

"or bears on its surface radial striae."

nominal value, and it shall thereupon be withdrawn from circulation at Government cost.

582C. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under Article III of 1906 and should be received and paid for in the manner prescribed in Articles 582 to 582B above. In determining the weight of coin to which solder or other metal has been attached the weight of such solder or other metal shall not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

582D. When a silver coin which has been fraudulently defaced is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking.

NOTE.—A coin which there is reason to believe has been defaced by sweating shall be deemed to have been fraudulently defaced.

582E. If a silver coin has been diminished in weight so as to be more than $6\frac{1}{4}$ per cent. in the case of the rupee and $12\frac{1}{2}$ per cent. in the case of the half, quarter and eighth-rupee below standard weight and is also defaced, it shall, if there is reason to believe that it has been fraudulently defaced, be dealt with under Article 582D, and in other cases under Articles 582A to 582C.

583. (*a*) For testing silver coin, minimum weights of $\frac{15}{16}$, $\frac{7}{8}$, $\frac{13}{16}$, $\frac{3}{4}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{16}$ and $\frac{3}{32}$ tola a piece are obtainable from the Calcutta Mint on application to the local Accountant General who will send on the application to the ~~Comptroller General~~. To enable a Treasury Officer to determine whether a rupee, half-rupee, quarter-rupee, or eighth-rupee is fit for re-issue or not, minimum weights of 176·4, 88·2, 39·375, and 19·6875 grains, respectively, are also supplied by the Mints on indents submitted through the local Accountant General. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

(*b*) These weights should be supplied by the Mint Master free of charge, to all Government treasuries. If they are supplied to replace weights lost the person through whose default the loss has occurred will, if the local Accountant General so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited in the account of the treasury concerned as a miscellaneous receipt. No adjustment in the Mint accounts is necessary. If the weights are supplied to a Foreign State, the State concerned should bear the cost.

NOTE.—The minimum weights supplied under this Article and under Note 3 to Article 567 should be used as test weights with counterpoises, as they cease to be standard weights if reduced by wear.

584. Uncut rupees and half-rupees found in remittances from Treasuries, Currency Offices and Presidency Banks which have lost more than $6\frac{1}{4}$ per cent. and $12\frac{1}{2}$ per cent. respectively but not more than 25 per cent. in weight will be cut on receipt and credited at one rupee per tola on their total weight, but, as regards those coins that have lost more than 2 per cent. but not more than $6\frac{1}{4}$ per cent. in weight through reasonable wearing in the case of the rupee and $12\frac{1}{2}$ per cent. in the case

of the half-rupee the following procedure should be followed. If their number does not exceed ½ per cent. of the whole remittance, they should be credited at their nominal value, but if their number exceeds ½ per cent. the fact should be reported to the Accountant General of the province who will communicate with the Accountant General from whose jurisdiction the remittance has come in cases where the remittance is from another province. If the remittance is from Calcutta, the Accountant General of the receiving province will communicate direct with the Comptroller General. The Comptroller General or the Accountant General of the province within which the remitting treasury lies will exercise discretion, having regard to the circumstances of each particular case, as to whether a penalty of crediting the excess over ½ per cent. at the rate of one rupee a tola should be imposed on the remitting Treasurer or not. Thus, where the excess is only trifling and the remitting office concerned is not a constant offender, the penalty may be remitted, but where these conditions do not exist, it should be enforced. At the same time, care should be taken to secure that large numbers of coin are not wrongly rejected at any receiving office. When such action is suspected, parcels of the rejected light weight coins should be directed to be sent for inspection to the Mint. The cut coins will not be returned to the remitting treasury.

NOTE.—A Penalty Register in Form No. 73A should be maintained in all Account offices to enable the Accountant General to decide the penalty to be imposed on treasuries for light-weight rupees and half-rupees discovered in remittances. A separate page should be assigned to each district and no distinction should be made between treasury and currency remittances. District Officers may deal with cases of defective examination noticed in sub-treasury remittances under the principles laid down in this article.

585. Baroda, Kashmir, and some of the Native States in Rajputana, Central India, and the Madras and Bombay Presidencies have adopted the British India rupee, and have also adopted the rules in force in British India for the cutting and breaking of silver coins. Light weight and other coins cut and received in these States in accordance with the rules of the Government of India, as stated above, will, when presented at the nearest treasury in British India, be paid for at the rate of one rupee a tola on their total weight.

(*c*) *Coin called in by Proclamation.*

586. When any silver coin purporting to be coined and issued before 1st September 1835 under the authority of the Government of India, is tendered to any officer mentioned in Article 576 (*a*), he shall cut or break such coin and shall, if it is not fraudulently defaced, pay for it at the rate of one rupee per tola (that is, 180 grains Troy weight). If it is fraudulently defaced, it shall be cut and returned to the tenderer.

(*d*) *Defective Silver Coin.*

587. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale.

Page 248, Article 584—

Substitute the following for the last three sentences of this Article :—

" When in a remittance the proportion of coins unnecessarily cut and broken exceeds 5 per cent. of the whole, the official responsible should be subjected to a penalty in respect of all such coins in excess of one per cent. of the remittance. The amount of the penalty will be fixed at 2 per cent. of the value of the coins in respect of which the penalty is applicable."

6th list—1-8-14.

Add the following after the word " half-rupees " in line 3 of the Note under Article 584 :—

" as well as current weight coins unnecessarily cut and broken."

6th list—1-8-14.

Page 248, Article 584—

Add the following after the word 'whole' *in line 2 of the penultimate sentence of this Article inserted by the 6th list of corrections :—*

"then, subject to the exercise of a similar discretion by the Controller of Currency or the Accountant General concerned,"

[*17th List—1-4-17.*]

Returns.

587A. Uncurrent silver coin received at treasuries under Articles 582, 582A, 582B, 582C, 584, 585, 586 and 587 as well as other defaced coins and coins of 1835 and 1840 withdrawn from circulation will be entered in a separate register in Form 75A, at the end of the day of their receipt, and the several kinds of coin will be kept in separate bags under double locks. A separate record of silver coins cut under the rules, but not paid for, will be maintained in Form 75B to assist in the preparation of the quarterly return of silver coins cut, Form 77 (1).

587B. (*a*) The total amount of 1835, 1840, light-weight, shroff-marked, soldered and other defaced and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in a treasury should be shown separately in the monthly Cash Balance Report.

(*b*) A return in Form 74 should be submitted to the Accountant General with the Cash Balance Report showing the details and balances of all silver coins withdrawn from circulation.

587C. Treasury Officers should, as soon as possible, after the end of each quarter, submit to the Accountant General a return in Form 77 (1) showing genuine silver coins cut or broken during the past quarter on account of being reduced in weight. They should also submit to the Mint quarterly, and not later than the 10th of the month following the quarter to which it relates, a return in Form 77 (2) showing counterfeit coins received in the previous quarter excluding receipts from Railways but including receipts from Courts and from all other sources.

NOTE.—The Mint Master, Calcutta, will, on receipt of the returns in Form 77 (2) from Treasuries and Railway Administrations, compile two statements including the information furnished by the Mint Master, Bombay, in Forms 77 (3) and 77 (4), and submit them quarterly to the Government of India. The returns received by the Bombay Mint should be compiled in that Mint and sent to the Calcutta Mint as early as possible for incorporation in the return to be submitted to the Government of India.

Disposal of coins withdrawn from circulation.

588. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Accountant General or Comptroller to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and, on transfer to the Mint, will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

589. Silver coin received by an officer other than a Government officer under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government treasury where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in the manner prescribed in Article 588.

590. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of ₹20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt and not trouble the Mint Master to send an outturn certificate to the former.

1. Any deficiency in tale found by the Mint Master must be made good by the Treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

2. Invoices of the remittances sent to the Mint should be prepared in Form 76 and Treasury Officers should devote particular care to filling them up correctly.

3. The Mint Master will prepare a valuation statement of the remittance received in duplicate forwarding the original to the remitting treasury, bank or branch bank, and the duplicate to the Accountant General to whom it is subordinate.

4. When counterfeit coins are received at the Mint under Article 580 or under any orders which may be issued by the High Courts for the disposal of coins received in the course of criminal investigations, the Mint Master should cause them to be examined and assayed, if necessary. If they present any special features of importance, or if it appears from the number received at the Mint, or recorded in the quarterly returns referred to in Article 587C, that counterfeit coins on an unusually large scale are being produced in any province or locality or are being imported into any particular district or districts, or that fraudulent tampering with the coinage is prevalent anywhere to an unusual extent, he will submit a special report regarding the same to the Government of India through the Comptroller and Auditor General.

5. The Mint Master should keep a classified record of all counterfeit coins received by him, and should include it in his annual administration report embodying therein the statistics of counterfeit coin cut and broken which he obtains from the Treasury Officers—*vide* Article 587C.

Cut coins remitted to the Mint by Railways.

590A. (*a*) The following rules have been laid down by the Government of India for the receipt at the Mint from Railways in India of coins presented by railway officers at treasuries and cut at the latter:—

(1) Remittances to the Mint, which may be made at such intervals as are found convenient, should, as far as possible, be in quantities weighing not less than 500 tolas at a time.

(2) A deduction of 1 per cent. will be made by the Mint Master on account of melting charges subject to a minimum charge of ₹2.

(3) The Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value of the melted bullion at the market price of silver and forward it to the Examiner of Accounts concerned. A copy of the certificate will also be sent to the Comptroller, India Treasuries, in the case of the Calcutta Mint, and to the Accountant General, Bombay, in the case of the Bombay Mint.

(4) The Examiner of Accounts will, on presentation of the certificate at the local treasury, obtain payment of the value of the bullion remitted to the Mint as shown therein.

(*b*) The above rules apply only to fraudulently defaced coin and coin cut and returned to a Railway Administration under section 17 (*b*) of the Indian Coinage Act, 1906, and not to counterfeit coin. As regards the latter, railways are merely in the position of private tenderers and are not entitled to receive credit from the Mint for the market value, or to have the coins assayed and reported on by the Assay Master.

(*c*) When, however, any unusually large amount of counterfeit coins is tendered to railway officers, or the existence of such coins in circula-

tion in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted for the information of the Government of India.

(*d*) The Government of India have directed that Railway Administrations should send to the Mints, through the Local Government (or the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Local Government may designate), only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the treasuries to be cut or broken. They should submit to the Mint quarterly and not later than the 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter including both the coins sent to the treasury and those sent to the Mint. Copies of this statement should be sent to the Local Government (or the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or other officer). Station Masters or other railway officials should also give the earliest possible information to the Police of the tender of any counterfeit coin.

Rupee Census.

591. (*a*) After the first five days of May each Collector or District Officer should arrange to have sorted ₹10,000 according to the several issues of Government rupees since 1835, and a statement in Form 77A showing the result should be submitted to the Accountant General.

(*b*) The bags selected for examination should be of the ordinary size whether containing ₹1,000 or ₹2,000, such as are made up of small sums received in current collections or received from one of the rural tehsil or taluk treasuries, so as to represent, as fairly as may be, the description of coin in current use in the district.

(*c*) The examination should be made only of coin which has not been shroffed for 1835 and 1840 coins. The separation of such coin should accordingly be suspended until ₹10,000 have been collected for the purpose of this examination. Rupees 2,000 should be sorted each day for five working days from 6th May or, if it be a holiday, from the next working day. As serious inaccuracies occur in sorting the rupees according to the several issues, the examination of the coin should be carefully supervised. In sorting the rupees should be distributed into piles representing the several issues, and the Treasury Officer himself should verify the correctness of the sorting by an examination of 5 per cent. of each of the piles.

NOTE.—If in the course of this examination any rupees are found dated with years other than those given in Form 77A, they should be sent to the Comptroller General, Calcutta, the remittance being adjusted through the exchange account with the Comptroller, India Treasuries.

Uncurrent Copper Coin.

592. Officers in charge of Government treasuries and the Presidency Banks, wherever they act as bankers for the Government, will receive

without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, which was coined before Act XXI of 1835 came into force, shall be re-issued either by the Presidency Bank or from any Government treasury, nor shall copper coin be re-issued if the device upon it has become so faint as to make it likely that it will become obliterated before another opportunity arises for withdrawing it from circulation. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest depôt or sub-depôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coin.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka" coined by the Native Dynasty in Nagpur before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned into store at the nearest depôt or sub-depôt.

593. Uncurrent copper coins lying in a treasury, depôt, or sub-depôt in the interior should, under instructions from the local Accountant General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the Treasury Officer must furnish a certificate stating that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money, specifying the nominal value and weight of the coins destroyed, the rate at which the copper has been sold, the total sale-proceeds, and the number and date of the Accountant General's letter authorising the sale.

594. The nominal value of the uncurrent coin so destroyed at a treasury should be charged off distinctly in the list of payments as "nominal value of uncurrent copper coin destroyed"; the certificate of the Treasury Officer above referred to must be sent as a voucher in support of the charge. The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be similarly charged off in the accounts, supported by a similar certificate. The gross realisations by sale should be distinctly shown as sale-proceeds of broken copper coin; and the cost of breaking up the coin should be charged on a separate bill.

595. Uncurrent copper coin should not be sent to the Mint unless the operation is profitable; and, in considering the advisability of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the Presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large

Article 593—

Substitute the following for this article:—

Uncurrent Copper Coins lying in a treasury, depôt or sub-depôt in the interior should invariably be collected at central points for remittance under the orders of the local Accountant-General to the nearest Mint. The nominal value of the Coin so remitted should be charged in the accounts as Local or Foreign Remittance as the case may be.

Articles 594 and 595—

Cancel these articles.

ges 251—252, Article 592—

For the words " nor shall Copper Coin be re-issued.....for with-awing it from circulation " *in lines 6 to 9 of this article substitute :—*

" nor shall any Copper Coin be re-issued which is considered by the al authorities to be for any reason unfit for circulation."

quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

596. Cancelled.

Foreign Coin.

597. Generally speaking, coin of British Indian mintage only is received in treasuries. But troops returning from a campaign, where they have been paid in the foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

598. Foreign coins may, under special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value be assigned to such currency.

NOTE.—Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Small Coin Depots.

599. Depôts and sub-depôts for the custody of small coin have been established at currency offices, treasuries and other places. Where such a sub-depôt is in charge of a Collector or Treasury Officer, the balance, the accounts and the transactions must be entirely separate from those belonging to the treasury.

600. No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Accountant General.

601. The account of the depôt or sub-depôt will be kept in Form 79, every transaction being entered at the time of its occurrence and the new balance deduced.

602. On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant General. Forms will be supplied for this purpose.

Storage of Coin.

603. The following are the rules for the storage of coins in strong-rooms:—

(*a*) The door of the strong-room must have double locks, one of the keys to be kept by the Treasury Officer and the other by the Treasurer.

(*b*) The following are authorized methods of storing coin in strong-rooms in treasuries:—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys to remain in charge of the Treasurer, the other in that of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, sky-light, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance in the manner prescribed in Article 644.

NOTE.—Gold coin must be kept in a separate safe or chest.

(*c*) Without the special permission of the Local Government, no place shall be used as a strong-room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The Executive Engineer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes: that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The Executive Engineer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

NOTE.—In cases in which the Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, the certificate of an experienced Assistant Engineer may be accepted.

(*d*) The District Superintendent of Police, or the commanding officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*e*) Copy of the Executive Engineer's certificate and of the District Superintendent's (or commanding officer's) order shall be suspended in a conspicuous place within the strong-room; and it shall be the duty of the officer in charge of the treasury to see that any conditions, as to manner of storage, expressed in these documents are acted up to.

(*f*) The Executive Engineer's certificate will be in force for twelve months only and it is the duty of the officer in charge of the treasury to cause it to be renewed when the period has expired.

(*g*) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving

Page 254, Article 603 (*c*), Note—

Add "or upper subordinates holding Sub-Divisional charge" *after* "Assistant Engineer" *in line 3 of this note.*

and List—1-6-12—

Page 254, Article 603 (c)—

In the second and third sentences of this Article, for the words 'Executive Engineer' *substitute* 'Inspecting Officer.'

Cancel the note under this Article.

Insert the following as sub-para. (*d*) "Existing strong rooms will be inspected *annually* by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose."

In those Districts in which the Provincial buildings have been handed over to the District Boards, the District Engineer may be ordered to undertake the annual inspections.

The Inspecting Officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually. Renumber sub-paras. (*d*) and (*e*) as (*e*) and (*f*).

Cancel existing sub-para. (*f*).

In line 1 of existing sub-para. (*e*) *substitute* "Inspecting Officers" for "Executive Engineers."

5th list, 1-4-14.

coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if meantime he is called away on any duty.

(*h*) As an exception to the last rule, the opening of shutters is permitted during office hours, in the aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

604. The following additional rules apply to the management of reserve treasuries and currency strong-rooms:—

(*a*) The bulk of the coin is to be kept in a reserve strong-room, of which one of the keys, both of the room and of the boxes, remains in custody of the Accountant General or Deputy Commissioner of Currency; the other in charge of the Treasurer. Every such strong-room, in addition to being locked, shall be sealed in such fashion that the locks by which entrance can be obtained cannot be opened, without the seals being broken; and the outer door must never be opened, shut, sealed, or unsealed, otherwise than in the presence of the non-commissioned officer in charge of the guard.

(*b*) Coin sufficient for carrying on the work for a fortnight shall remain in charge of the officer in charge of the treasury or currency, the bulk of this being kept in a strong-room under the double lock of the officer in charge and Treasurer; but a sufficient quantity being given out every day to the Treasurer, and received back after the close of business, under the rules applicable to ordinary treasuries.

(*c*) When the officer in charge desires access to the reserve strong-room, he is to make a requisition upon the Accountant General or Deputy Commissioner for the keys of the strong room, and of any boxes or safes to which he may desire to have access. In this requisition he is to specify exactly what the purpose of his visit is. The keys will be sent to him in a closed box or cover, or will be delivered personally.

(*d*) After each visit to the reserve strong-room, the officer in charge will return the keys to the Accountant General or Deputy Commissioner and will make a report of his proceedings, stating in what condition he found and left the strong-room, the locks, and the seals.

(*e*) The reserve strong-room must never remain for twenty days continuously without being visited and inspected. If, therefore, the officer in charge has no occasion to move coin to or from it for that time, he must pay it a visit of inspection.

(*f*) The requisition and the reports will be kept in a book set apart for the purpose and in the custody of the officer in charge.

Annual Requisition Estimate.

605. (*a*) Immediately after submission of the detailed cash balance report on 30th September, an indent for the small silver, nickel, bronze and copper coin required for use in the coming year should be submitted in Form 80. The lines showing the balances in hand on 1st October in

the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some explanation should be given. The indent should reach the Accountant General's office by 10th October, as his provincial indent is due in Calcutta on the 1st November following.

(*b*) The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, and not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

(*c*) Any necessary remarks should, of course, be appended.

Brothers, Lucknow; Messrs. Mackenzie, Lyall & Co., Standard Life Insurance Company, Limited.

(*e*) *Punjab.*

Banks.—Punjab National Bank, Amritsar; Punjab Co-operative Bank, Lahore, Amritsar and Sialkot; Marwar Bank, Ambala and Lahore; Peshawar Bank, Multan; Union Bank, Gujrat; Doaba Bank, Amritsar.

Bankers.—Bakshi Ram Mohan Lal, Delhi; Sheo Singh Rai, Nihal Singh, Delhi; Chowdhri Huzur Singh, Fazilka, Ferozepur District; Lala Radha Kishen Abohar, Ferozepore District; Lala Jagannath, Banker, Ferozepore City; Lala Thakur Das, Banker, Jullunder City; Chaudhri Ghulam Mustafa, Pesident, Zemindar's Bank, Sialkot; Rai Bahadur Lala Joti Parshad, Banker, Jagadhri, Ambala District.

Firms.—Messrs. Ralli Brothers (Delhi Branch).

(*f*) *North-West Frontier Province.*

The People's Bank of India, Ltd., Kohat, Bannu and Dehra Ismail Khan; Lyallpur Bank, Ltd., Bannu and Dehra Ismail Khan; Frontier Bank, Ltd., Bannu and Dehra Ismail Khan; Punjab National Bank, Ltd., Peshawar and Dehra Ismail Khan; Seth Chuhar Lal & Sons, Abbottabad; Rai Sahib Rocha Ram & Sons, Abbottabad; Seth Hamir Mall and Chaggan Mall, Peshawar; R. S. Seth Lakhmi Chand & Sons, Bannu.

(*g*) *Madras.*

Agent, Bangalore Bank, Ltd., Bangalore.

(*h*) *Bombay.*

Banks.—The Bank of India; The Comptoir National D'Escompte De Paris; The Poona Bank; the Deccan Bank; The Sholapur Bank; The Credit Bank of India; The Hindustan Bank; The Sind Bank; The Karachi Bank; The National Insurance and Banking Company; The Punjab National Bank, Karachi; The several offices in the Bombay Presidency of the Standard Bank, Ltd., Bombay; The several offices in the Bombay Presidency of the Bombay Merchants Bank, Ltd.

Firms.—Messrs. Greaves, Cotton & Co., Bombay; Messrs. Grindlay, Groom and Company; Messrs. E. D. Sassoon & Co.; Messrs. Louis Dreyfus & Co.; Messrs. Mackinnon, Mackenzie & Co.; The East Indian Tramways, Co., Ltd.; The British Indian Steam Navigation Co., Ltd.; Messrs. Donald Graham & Co.; Messrs. Ewart, Ryrie & Co.; Messrs. Sunday Patrick & Co.; Messrs. Mangoomel Jessasing (Bombay); Messrs. Cowasji Dinshaw and Brothers (Aden); Firm of Seth Nandramdas Mathradas, Bankers, Bombay; The Sholapur Spinning and Weaving Company, Ltd., Sholapur; The Narsinggirji Manufacturing Co., Ltd., Sholapur; The Jamshri Ranjit Singzi Spinning and Weaving Mills Company, Ltd., Sholapur; The Bombay Co., Ltd., Karachi.

Others.—Cashier of the Court of Small Causes, Bombay; Sheth Valabhdas Murlidhar Das of the Firm of Ganga Ram Chabildas Yeola

(Nasik); Sheth Narayan Das Harakchand, Sholapur; Mr. Ramji Kalyanji of Panvel (Kolaba); Seth Hiranand Mundho of Shikarpur; Mr. Vishun Krishna Puranik of Panvel (Kolaba).

(*i*) *Baluchistan.*

The Hindustan Bank, Quetta.

(*j*) Seth Hamir Mal Chand Mal (Ajmer); Messrs. Kanwal Nain Hamir Singh (Ajmer); The Firm of Harmukh Rai Amolak Chand (Beawar); The Managing Director of Edward Mills Company, Ltd. (Beawar).

Page 256, Chapter 29—

Omit the following names from Annexures A and B.

ANNEXURE A.

Banks	Deutche Asiatische Bank.
Firms	Messrs. Kruger & Co.
	Messrs. Mohr Brothers & Co.

ANNEXURE B.

(*c*) *Bengal* (*Calcutta*).

Messrs. Schroder Smidt & Co.

(*d*) *United Provinces.*

Firms.

Messrs. Schroder Smidt & Co., Cawnpore.

Page 256, Chapter 29—

Omit the following names from Annexures A. & B :—

Annexure A.

Banks—Indian Specie Bank, Limited.

Annexure B.

(*d*) United Provinces.

Peoples Bank—Muzaffernagore.

(*e*) Punjab.

Punjab Co-operative Bank, Lahore, Amritsar and Sialkot.

Marwar Bank, Ambala and Lahore.

Peshawar Bank, Multan.

Doaba Bank, Amritsar.

(*f*) North-West Frontier Province.

The Peoples Bank of India, Ltd., Kohat, Bannu and Dera Ismail Kha

(*h*) Bombay.

The Poona Bank.

The Sholapur Bank.

The Credit Bank of India.

The Hindustan Bank.

The Sind Bank

(*i*) Baluchistan.

The Hindustan Bank, Quetta.

Add the following name to the list in Annexure B under (*b*) Burma:—

" Messers. Mangoomal Jessa Sing (Rangoon)."

(12th List—3-1-16.)

Page 256, Chapter 29—

Insert the following:—

Annexure A.

[See Art. 576 (*b*).]

List of persons authorised by the Governor General in Council to cut or break counterfeit silver coins under Section 20 of the Indian Coinage Act 1906.

(1) The Manager, Agent, Secretary or other principal officer of the several offices and Agencies (if any) of each of the following banks and firms, *viz.*:—

Banks.—Allahabad Bank; Alliance Bank of Simla; Bank of Rangoon; Bank of Upper India; Benares Bank; Chartered Bank of India, Australia and China; Delhi and London Bank; Deutsche Asiatische Bank; Hongkong and Shanghai Banking Corporation; Mercantile Bank of India; National Bank of India; Native Commercial Bank; People's Banking and Commercial Association; Punjab Banking Company; Russo-Asiatic Bank; Indian Specie Bank, Limited; Eastern Bank; International Banking Corporation; Yokohama Specie Bank.

Bankers.—Ramdayal Gobardhan Dass, Lahore; Seth Bikchand, Rai Bahadur, Quetta; Seth Keshowdass Naraindass, Quetta; Seth Poonam Chand Deepchand, Indore; Seth Ramsukh Sadasukh, Indore; Seth Sobhagmal Dhodda, Rai Bahadur, Ajmer.

Firms.—Messrs. A. and J. Main & Co.; The Arracan Company; Messrs. Balthazar & Son; Messrs. Barnett Brothers; Messrs. Best & Co.; Messrs. Birkmyre Brothers; The Bombay-Burma Trading Company; Messrs. Bulloch Brothers & Co.; Messrs. Clements, Robson & Co.; Messrs. Cooper, Allen & Co.; Messrs. Cox & Co.; Messrs. David Sassoon & Co.; Messrs. Devi Sahai Chamba Mall; Messrs. Dwarka Das Sewjee & Co.; The Elgin Mills Company; Messrs. Finlay, Fleming & Co.; Messrs. Finlay, Muir & Co; Messrs. Forbes, Forbes, Campbell & Co.; Messrs. Gangudas Maloo & Co.; Messrs. Gillanders, Arbuthnot & Co.; Messrs Incharam & Co.; Messrs. J. F. Graham & Co.; Messrs. Joseph Heap & Sons; Messrs. Jules, Karpeles & Co.; Messrs. J. W. Darwood & Co.; Messrs. King, King & Co.; Messrs. Kruger & Co.; Messrs. Mohr Brothers & Co.; Messrs. Morrison, Dawn & Co.; The Muir Mills Company; Messrs. Murray & Co.; New Egerton Woollen Mills Company; The North-West Tannery Com-

pany; Messrs. Parry & Co.; The Planters Stores and Agency Company; The Ruby Mines Company, Limited; Messrs. Thomas Cook & Son; Messrs. Turner, Morrison & Co.; Messrs. Volkart Brothers; Messrs. Walker & Co.; The Woollen Mills Company.

(2) The Presidency Postmasters at Calcutta, Bombay and Madras, and the Postmasters at Rangoon and Lahore.

(3) The Examiner of Accounts or the Deputy Examiner or the Assistant Examiner in charge of the cash office on State Railways worked by the State.

(4) The Chief Auditor or the Deputy Auditor or the Assistant Auditor in charge of the cash offices, on Railways worked by Companies.

Annexure B.

[See Article 576.]

List of persons authorised by Local Governments to cut or break counterfeit silver coins under section 20 of the Indian Coinage Act, 1906.

N.B.—In the following list the Manager, Agent, Secretary or other principal officer is meant in the case of Banks and Firms.

(*a*) *Central Provinces.*

Firms.—Raja Seth Gokuldass, Jiwandass, Gobindass, Jubbalpore; Diwan Bahadur Seth Ballabhdass, Mannoo Lal Kanhaiya Lal, Jubbalpore; Seth Raghunâth Dass Hamirmal, Damoh.

(*b*) *Burma* (*Rangoon*).

Messrs. Steel Brothers and Company, Limited; Messrs. Bulloch Brothers and Company, Limited; The Netherlands Trading Society, Rangoon (Nedarlandsche Handle Moats Chappy); The Bombay Merchants Bank Limited, Rangoon; Collectors of Customs, Akyab and Moulmein.

(*c*) *Bengal* (*Calcutta*).

Messrs. F. W. Heilgers & Co.; The Asiatic Petroleum & Co.; Messrs. King, Hamilton & Co.; Messrs. Burn & Co.; The Imperial Tobacco Company of India, Limited; Messrs. Martin & Co.; The Arracan Co., Ltd.; Messrs. Williamson, Magor & Co.; Messrs. Balmer, Lawrie & Co.; Messrs. David Sassoon & Co.; Messrs. Grindlay & Co.; Messrs. Mackinnon, Makenzie & Co.; Messrs. Shaw, Wallace & Co.; Messrs. Barry & Co.; The Calcutta Tramways Co., Ltd.; Messrs. McLeod & Co.; Messrs. Bird & Co.; Messrs. James Finlay & Co.; Messrs. Duncan Brothers & Co.; Messrs. Begg, Dunlop & Co.; Messrs. H. V. Low & Co.; Messrs. Kellner & Co.; Messrs. Jessop & Co.; Messrs. Lyall, Marshall & Co.; Messrs. Schroder, Smidt & Co.; Messrs. Octavius Steel & Co.; The Bengal National Bank; The Commissioner of Police, Calcutta; The

Chief Presidency Magistrate, Calcutta; Bombay Merchants' Bank, Ltd., Calcutta; Messrs. Kishna Das Nitya Nand Ray, Chittagong.

(d) United Provinces.

Banks.—Peoples' Bank, Muzaffarnagore; Braham Trading Bank, Muzaffarnagore; Superior Banki, Muzaffarnagore; District Co-operative Bank, Badaun; Gorakhpur Bank, Ltd., Gorakhpur; Kayastha Trading and Banking Corporation, Ltd., Gorakhpur, Basti, and Azamgarh; The Oudh Commercial Bank, Ltd., Lucknow and Fyzabad; National Bank of Upper India, Lucknow; Unao Town Bank, Unao; Bangor Man Rural Bank, Unao; Mianganj Bank, Unao; Kashmiri Bank, Ltd., Fyzabad and Bahraich; The People's Industrial Bank, Ltd., Fyzabad and Bahraich.

Bankers.—Seth Suraj Bhan, Treasurer, Agra; Incharam & Co., Muttra; Ram Ratan Ram Gopal; Cawnpore (Proprietors; Rai Kanhaiya Lal Bahadur and Lala Bishambarnath).

Firms.—Lala Har Charan Das, Hathras City, Aligarh; The Wests Patent Press & Co., Ltd., Aligarh, Etawah and Cawnpore; The Agra Spinning and Weaving Mills Co., Ltd., Agra; Messrs. A. John & Co., Agra; Messrs. Carew & Co., Rosa, Shahjehanpur; The Cawnpore Sugar Works, Ltd., Cawnpore; Messrs. J. Frizzoni & Co., Cawnpore; Messrs. Ganga Dhar Baijnath, Cawnpore; Messrs. H. S. Tosh & Co., Cawnpore; Messrs. Nihal Chand Baldeo Sahai, Cawnpore; Messrs. Schroder, Smidt & Co., Cawnpore; Messrs. Begg, Sutherland & Co., Cawnpore; The Cotton Mills Co., Ltd., Cawnpore; The Victoria Mills Co., Cawnpore; The Empire Engineering Co., Cawnpore; The Indian Electric Supply and Traction Co., Ltd., Cawnpore; Messrs. M. K. de Noronha & Co., Cawnpore; Messrs. Abbott Brothers, Jhansi; Firm of Lala Durga Sah and Bishan Lal Sah, Nainital and Almora; Messrs. Peake, Allen & Co., Lucknow; Lala Auti Ram Eah & Sons, Almora; Firm of Baijnath Juggi Lal, Cawnpore.

Others.—Lala Chiranji Lal, Government Treasurer and Sub-Agent, Bank of Bengal, Aligarh; Edward Keventer, Esq., Aligarh; Raja Lalta Prasad Rai Bahadur, Pilibhit; Sahu Ram Sarup, Pilibhit; Sahu Sham Sundar Lal, Pilibhit; Lala Baldeo Prasad, Pilibhit; Lala Lalta Prasad, Furrakhabad; Seth Lachhmi Narayan, Furrakhabad (owners of the firms of Dwarka Das Lochhmi Narayan and Nand Ram Hukmchand); Babu Bharat Indu, Furrakhabad (owner of the firm of Chhota Lala Durga Prasad); Pandit Lachhmi Narayan, Furrakhabad (owner of the firm of Asa Ram Lachhmi Narayan); Lala Bahadur Lal, Cawnpore; Lala Hazari Mul, Cawnpore; Hafiz Muhammad Haim, Cawnpore; Pandit Kundan Tiwari, Cawnpore; Rai Ragho Prasad Narayan Singh Bahadur, Allahabad; Lala Ganga Sahai of the Sadar Bazar, Jhansi; Raja Madho Lall, C.S.I., Benares City; Babu Harakh Chand, Honorary Magistrate, Azamgarh; Babu Din Dayal Sahu, Honorary Magistrate, Deogaon Tahsil, Azamgarh; Rai Prag Narayan Bahadur, Proprietor of the Newal Keshore Press and Iron Works, Lucknow; Lala Gobind Prasad, Banker, Lucknow; Lala Parshotam Das of Messrs. Madan Mohan

Pages 257—264—

For the existing Articles 606 to 636, substitute the following :—

Chapter 30.—Currency Notes.

Receipt 606
Payment 607
Issue and Exchange . . 608
Currency Chests . . . 612
Reissue of Notes, Custody of Notes and Disposal of Non-issuable Notes 620
Forged Notes 622
Defective Notes . . . 623
Notes wholly destroyed . . 624
Indents 625
Quarterly Returns . . . 626

Receipt.

606. Government Currency notes of the denominations of Rs. 5, 10, 50 and 100 which are designated universal Currency notes shall be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circle from which the notes may have been issued; notes of higher denominations shall be received only within the limits of the circle of issue to which the notes belong.

NOTE 1. The above rule applies also to receipts by officers of Railway Companies in payment of fares and freight. In the case of lines traversing more than one circle of issue, non-universal notes of each circle will be received at stations of the Railway situated within that particular circle, and the railway authorities will arrange that collections in non-universal notes of any circle are paid into a treasury situated within that circle.

NOTE 2. To prevent counterfeit notes being substituted for genuine notes during transit care should be taken when currency notes form a portion of a remittance from a Post Office to any treasury or sub-treasury or to the Bank of Bengal, Madras or Bombay, to impress on the back of each note the dated stamps of the remitting Post Office.

NOTE 3. The several circles of issue of Paper Currency as now constituted with their territorial limits are as follows:—

Name of Circle.	Territorial limits.
Calcutta . .	All the territory under the Governor of Bengal, the Lieutenant-Governor of Bihar and Orissa, the Chief Commissioner of Assam, the Superintendent, Port Blair, Chief Commissioner, Andamans, and the Bikaner State.
Cawnpore . . .	The territory under the Lieutenant-Governor, United Provinces of Agra and Oudh, the cantonment and civil lines of Nowgong, Sambhar and the Bharatpur and Dholpur States, and the lands occupied by the (*a*) Bina-Agra portion; (*b*) the Cawnpore Branch; and (*c*) the Manikpur Branch of the Great Indian Peninsula Railway, Midland Section.
Lahore . .	The territory under the Lieutenant-Governor of the Punjab, the Chief Commissioner, North-West Frontier Province, and the Chief Commissioner Delhi.
Bombay . .	All the districts of the Bombay Presidency Proper, the Central Provinces and Berar, and all the districts in Ajmer-Merwara, and the areas in the Hyderabad (Deccan) State in which the Governor General in Council exercises jurisdiction through the Resident, the cantonments of Baroda, Mhow, Nimach, Agar, Guna and Sehore, the Indore Residency Bazars, the Native States in Rajputana, except the Bikaner, Bharatpur, and Dholpur States, and the railway lands in Central India and Rajputana except those mentioned under Cawnpore.
Karachi . . .	Province of Sindh and Baluchistan (British and Agency).
Madras . .	All the districts in the Presidency of Madras, the territory administered by the Chief Commissioner of Coorg, and the Civil and Military Station of Bangalore.
Rangoon . .	All the territory under the Lieutenant-Governor of Burma.

NOTE 4.—No notes of the denomination of Rs. 20 will hereafter be issued, but those which are already in circulation will be treated by Government officers like universal notes though they have not been declared to be universal under the Indian Paper Currency Act II of 1910.

Payment.

607. Except at an office of issue, universal notes are legal tender throughout British India in satisfaction of any claim against Government; and subject to the same exception, other notes are legal tender at any place, within the circle from which they were issued. Endeavour should, however, always be made so far as possible to meet the requirements of the payee as to the form of currency in which he desires to take payment.

Issue and Exchange.

608. The supply of notes to meet local demands and the encashment of notes when presented, form a very important part of the resource operations of a province, and it is the duty of every Accountant General to keep all his treasuries well supplied with notes with reference to the public demand for them by indent from head-quarters or by remittances from other treasuries. The arrangements necessary for the encashment of notes are described in the following articles.

609. No restrictions are imposed on the issue of notes at treasuries in exchange for cash or for universal or home circle notes of other denominations.

610. Although no person has legal claim to obtain cash for notes presented at a Government treasury, Government desire that this accommodation be given whenever possible, and that all applications for exchange should be granted provided that the coin or notes applied for are available, subject to any general or special limitations which the Accountant General may find it necessary to impose from time to time.

611. Subject to any limitations which the Accountant General may find it necessary to impose in particular cases (*vide* preceding article), the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury by the encashment of any universal notes or home notes likely to be presented, exhibit in some conspicuous place a placard in English and the vernacular notifying that he is prepared to give cash for such notes. If the Treasury Officer can spare cash for only a limited amount of notes he is at liberty to notify that he is prepared to give cash for universal notes only or for notes of the lower denominations only. Care should, however, be taken that no corrupt or undue preference be shown to any individual.

NOTE 1.—Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, Treasury Officers should at once bring the fact to the notice of the Accountant General.

NOTE 2.—Universal notes and home notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.

NOTE 3.—Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions. This facility may be extended under the orders of the Accountant General as opportunity offers.

Currency Chests.

612. Currency chests have in the past usually been opened at treasuries for the convenience of resource operations. These can, however, also be utilised in order to facilitate the free issue and encashment of notes, and Accountants General should take steps, where necessary, to open currency chests where they appear to be required for the latter purpose, either by the remittance of notes or coin, or by an order passed to transfer notes or coin from treasury to currency.

613. The ordinary exchanges with the public should be made by the treasury. Where, however, a currency chest has been opened at a treasury, this will be used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. It will not therefore be necessary in every case that a currency chest should be operated on daily. If the chest can give no assistance the facilities afforded to the public must necessarily be stopped, *e. g.*, if notes accumulate, and the whole balance in the chest consists of notes, no more can obviously be cashed for the public. Such a state of things should not, however, ordinarily be allowed to occur, and the balances of coin and of notes in the chest should be regulated by the Accountant General by remittance if necessary with reference to the requirements of Government and the public demand from time to time.

614. When the Treasury Officer receives a special order from the Accountant General to pay over or to take out a sum of money, in coin or notes, into or from the currency chest, he will enter it in his cash book as a remittance to or from currency with reference to the order received ; and will show it as a deposit or withdrawal of the amount in the currency chest book.

NOTE.—Transactions of this kind are always ordered in pairs, that is, an order to Treasury Officer A, to transfer money from currency, to treasury can never issue until the Accountant General has ascertained that Treasury Officer B has made a corresponding payment from his treasury into currency. The Accountant General will see that the two cross-transactions are taken against each other in the provincial Accounts.

615. (*a*) It must be remembered that coin held in a currency chest is part of the reserve maintained under Act II of 1910, against the currency circulation ; it must be kept quite separate from the treasury balance and treasury accounts, and must not, on any account, be touched except in conformity with these rules. An entirely separate receptacle must, therefore, be set aside in the treasury for the currency department funds.

(*b*) With the exception of occasions on which a transfer is made under the orders of the Accountant General, referred to in the preceding article, this chest should always contain the same total amount. Coin may, however, be taken out and notes deposited, or *vice versâ* or one description of notes or coin may be exchanged for another. The Accountant General may also empower Treasury Officers to deposit surplus treasury funds into the currency chest without his previous sanction in each case. Immediate intimation of such deposits will be given to the Accountant General to enable him to arrange for opposite transfers elsewhere.

(*c*) One key of the separate receptacle in which the currency department funds are deposited must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Page 259, Article 615 (c)—

Cancel this Article.

616. A currency chest book (Form 84), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in Form 84 (*a*), signed by the Treasury Officer, the Treasurer and the officer holding the second key, must be sent at the close of the day to the head office of the circle and to the Accountant General whenever the chest is opened ; no further accounts are necessary.

617. Copper, bronze or nickel coins must never be deposited in the chest, as the law does not admit of their being held as currency reserve, but a reasonable portion of the reserve may be kept in the form of small silver coin.

618. The exchanges with the chest should be always in even hundreds of rupees, and transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e.g.*, " Currency Chest to Currency Commissioner. Withdrawn Rs. 30,000 deposited 300 notes for 100 ").

619. The currency chest balance should be verified monthly, except when it is deposited with a branch of the Presidency Bank, in which case the balance need be verified only on March 31st and September 30th, and the verification certificate should be sent to the head office of the circle.

As in the case of the treasury balance, it should be verified by the District Officer when at headquarters. When he is absent on tour on the 1st of the month and the key of the chest is left with a Gazetted Officer other than the Treasury Officer under Article 615 (*c*), the chest balance may be verified by the officer who verifies the treasury balance under Article 336, subject to the condition therein stated ; when the key of the chest is with the Collector on tour the verification should be made by him immediately on return to headquarters.

Re-issue of Notes, Custody of Notes and Disposal of Non-issuable Notes.

620. The re-issue of notes from the currency offices has been discontinued. It is obviously to the interest of the popularity of the note issue that clean notes only should be put into circulation. This measure has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries it is not at present feasible entirely to discontinue reissues. Accountants General should, however, arrange to keep their treasuries supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled or worn should not in any case be reissued to the public and cut notes should not ordinarily be reissued. Notes unfit for reissue should be sent to the treasury at the headquarters of the Local Government (or other treasury named by the Accountant General) in the first remittance made thither.

Subject to these remarks, all universal notes, if fit for issue, may be issued to the public irrespective of the circle from which they were issued. They should, irrespective of circle of issue, also be treated like home notes for

Page 259, Article 616.

Insert the word "and" after the words "Treasury officer" in line 3 and *omit* the words "and the officer holding the second key" in line 4.

14th List—1-7-16.

Page 260, Article 619.

For the second paragraph *substitute* :—

"The verification will be made by the officer who verifies the treasury balance under Article 336, subject to the condition therein stated."

14th List—1-7-16.

purposes of transfer to currency chests or disposal in any other manner under standing orders of the Accountant General.

NOTE 1.—The circles of issue are, in the case of universal notes, indicated by a distinctive letter printed on the note, thus C for Calcutta, A for Cawnpore, L for Lahore, B for Bombay, K for Karachi, M for Madras and R for Rangoon.

NOTE 2.—Notes of the denomination of R20 should not be issued to the public, but should be remitted away under the instructions of the Account Office.

NOTE 3.—A foreign circle note, *i.e.*, a non-universal note of a foreign circle, accepted by mistakemay be treated in the same way as a universal note but should be remitted immediately to the head office of the circle of issue, an explanation being at the same time furnished to the local Accountant General.

621. (*a*) In order to obviate unnecessary issues from the double locks, notes received across the counter in the course of daily transactions may, if necessary, be reissued at once provided they are in good condition.

(*b*) Notes deposited in the Treasury under double locks should be kept in order of receipt in bundles according to denominations, each bundle containing not more than 100 notes; they should be reissued to the public or remitted to another treasury in the same order. All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from injury by damp, insects, etc.

Forged Notes.

622. In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so. Notes disfigured by oil or other substances should be scrutinised with special care, as counterfeit notes are sometimes intentionally thus disfigured to render detection difficult.

Defective Notes.

623. Half, mutilated, mismatched or altered notes and notes disfigured oil or other substances in such manner as to render their identification ubtful should never be received in payment of Government dues or cashed. e holder should be advised to apply to the Currency Office of the circle to ich the notes belong for instructions regarding the procedure under which value of such notes can in some cases be recovered.

NOTE.—Currency notes with only a slight mutilation which does not interfere with identi- ation or suggest fraud, may be received in the treasury and dealt with under Article 620. ne features necessary for the identification of a note are its serial letter, number, denomination, lace of issue, signature, and watermark.

Notes wholly destroyed.

624. (*a*) The State is legally under no obligation to pay a currency note which cannot be presented; but when a person claiming payment of a note which he is unable to produce can satisfy the Commissioner beyond all reasonable doubt that the note (which must be absolutely identified) has either been destroyed or lost under such circumstances that there is no probability of its ever being presented for payment, the Commissioner may direct as follows :—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after a period of twenty years from the date of advertisement, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

The Commissioner may, at his direction, dispense with sureties in any case when he is satisfied that such a course is desirable and is not likely to lead to difficulties in recovering the value of the notes from the payee in the event of the notes themselves being presented for payment.

(*b*) Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency Office of the circle to which the notes belonged.

Indents.

625. When notes are wanted in a district, an indent in detail should be submitted ; and it may well accompany the monthly cash balance report.

Quarterly Returns.

626. Every Treasury Officer will prepare (in Form 82) a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General. In the case of those treasuries which bank with a Presidency Bank or branch Bank, the memorandum will show the transactions at sub-treasuries only.

NOTE.—To assist in the preparation of this return, it is suggested that a register in Form 83 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. Notes received across the counter in the course of daily transactions and reissued under the provisions of Article 621 should be entered in this register like other transactions. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance plus total of receipts will be equal to the closing balance plus total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 82. Where there is a branch of the Presidency Bank, the register will be opened for transactions at sub-treasuries only. The register will give only the total value of the notes received and issued under each head in each day.

627—636. *Cancelled.*

(*12th List—3-1-16.*)

Page 251, Article 666, Note 3—

Add the following in the column "Territorial limits" *against the Circles named, after making the necessary changes in punctuation, etc. :—*

Cawnpore . . .	and the cantonment and civil lines of Nowgong.
Bombay	The cantonments of Baroda, Mhow, Nimach, Agar, Guna and Sehore, and the Indore Residency Bazars.

2nd List—1-6-18.

Page 257, Art. 606, Note 3—

Add in continuation of the previous additions in the column Territorial limits against the circles named below :—

Calcutta	And the Bikaner State.
Cawnpur	And Sambhar and the Bharatpur and Dholpur States.
Bombay	And the Native States in Rajputana, except the Bikaner, Bharatpur, and Dholpur States.

3rd List—30-9-13.

Page 257, Art. 606, Note 3—

Add in continuation of previous additions in the column Territorial limits against the circles named below :—

Cawnpur	And the lands occupied by the (*a*) Bina-Agra portion ; (*b*) the Cawnpur Branch ; and (*c*) the Manikpur Branch of the Great Indian Peninsula Railway, Midland Section.
Bombay	And the Railway lands in Central India and Rajputana except those mentioned under Cawnpur.

3rd List—30-9-13.

Page 257, Article 606.—

Substitute the following for the first line :—

"Government Currency notes of the denominations of Re. 1, Rs. 2½, 5, 10, 50"

[*20th List—2-1-18.*]

Chapter 30.—Currency Notes.

Receipt	606	Notes wholly destroyed	622
Payment	607	Indents	623
Issue and Exchange	608	Quarterly Returns	624
Custody	612	Currency Agencies—	
Non-issuable Notes	614	*General Rules*	*625*
Record	617	*Custody of Coin and Notes*	*627*
Forged Notes	618A	*Rules for Management*	*628*
Stopped Notes	619	*Exchange with Treasury*	*634*
Defective Notes	621	*Temporary Currency Chests*	*635*
Oiled Notes	621	*Responsibility*	*636*

Receipt.

606. Government Currency Notes of the denominations of ₹5, 10, 0 and 100 which are designated Universal Currency Notes may be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circle from which the notes may have been issued; notes of higher denominations may be received only within the limits of the circle of issue to which the notes belong.

NOTE 1.—The above rule applies also to receipts by officers of Railway Companies in payment of fares and freight. In the case of lines traversing more than one circle of issue, non-universal notes of each circle will be received at stations of the Railway situated within that particular circle, and the Railway authorities will arrange that collections in non-universal notes of any circle are paid into a treasury situated within that circle.

NOTE 2.—To prevent counterfeit notes being substituted for genuine notes during transit, care should be taken when currency notes form a portion of a remittance from a Post Office to any treasury or sub-treasury or to the Bank of Bengal, Madras or Bombay, to impress on the back of each note the dated stamp of the remitting Post Office.

NOTE 3.—The several circles of issue of Paper Currency as now constituted with their territorial limits are as follows :—

Name of circle.	Territorial limits.
Calcutta	All the territory under the Governor of Bengal and the Lieutenant-Governor of Bihar and Orissa and the Chief Commissioner of Assam, and the Superintendent, Port Blair, and Chief Commissioner, Andamans.
Cawnpore	The territory under the Lieutenant-Governor, United Provinces of Agra and Oudh.
Lahore	The territory under the Lieutenant-Governor of the Punjab and the Chief Commissioner, North-West Frontier Province.
Madras	All the districts in the Presidency of Madras, the territory administered by the Chief Commissioner of Coorg, and the Civil and Military Station of Bangalore.
Bombay	All the districts of the Bombay Presidency Proper, the Central Provinces and Berar, and all the districts in Ajmer-Merwara, and the areas in the Hyderabad (Deccan) State in which the Governor General in Council exercises jurisdiction through the Resident.
Karachi	Province of Sindh and Baluchistan (British and Agency).
Rangoon	All the territory under the Lieutenant-Governor of Burma.

NOTE 4.—No notes of the denomination of ₹20 will hereafter be issued, but those which are already in circulation will be treated by Government officers like universal notes though they have not been declared to be universal under the Indian Paper Currency Act of 1910.

Payment.

607. Except at an office of issue, universal notes are legal tender throughout British India in satisfaction of any claim against Government; and, subject to the same exception, other notes are legal tender at any place within the circle from which they were issued. No person, however, should ordinarily be pressed to take notes in part or full of his demand.

Issue and Exchange.

608. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for issue.

609. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any universal notes or home notes of higher denominations than ₹100 likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for such notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for universal notes only.

2. Universal notes and home notes of higher denominations than ₹100 to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public; visitors to hill sanitaria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

610. When an Accountant General is prepared to lay down a named amount of silver free at a branch of a Presidency Bank, that branch will cash, free of charge, universal notes and home notes of higher denominations than ₹100 up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

611. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Article 612, page 259—

In line 2 for "₨50" *read* "₨100."

Page 259 Art 612

In lines 2 and 3 for the words "Those which require registration under 617" *read* "These notes."

Articles 617 and 618, pages 259 and 260—

Cancel these articles and the notes thereunder and also the heading "**Record.**"

Custody of Notes.

612. Universal notes and home circle notes of denominations higher than ~~₹100~~ if in good condition, may be re-issued as convenient. ~~These which require registration under Article 617~~ these notes must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order. It follows from this that if any such notes are under double locks, the Treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes —namely, those which have been longest in the Treasury Officer's custody—as are delivered to him for the purpose.

613. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance, by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of Non-issuable Notes.

614. Notes much soiled or worn should not ordinarily be issued to the public, but sent to the treasury at the head-quarters of the Local Government (or other treasury named by the Accountant General) in the first remittance made thither. The Treasury Officer at the head-quarters of the currency circle will exchange all cut notes he receives for whole ones.

615. Cancelled.

616. All universal notes, if fit for issue, may be issued to the public irrespective of the circle from which they were issued. They should, irrespective of circle of issue, also be treated like home notes for purposes of transfer to currency chests or disposal in any other manner under standing orders of the Accountant General.

NOTE 1.—The circles of issue are, in the case of universal notes, indicated by a distinctive letter printed on the note, thus C for Calcutta, A for Cawnpore, L for Lahore, M for Madras, B for Bombay, R for Rangoon.

NOTE 2.—Notes of the denomination of ₹20 should not be issued to the public, but should be remitted away under the instructions of the Account Office.

Record.

617. The name of every person presenting or receiving a note of the vaule of ₹50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, a register should be kept, wherein every note received, whether from the public or from another treasury, should be recorded separately.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice. In provinces in which the number of every note is required to be registered, a separate register should be kept for universal notes belonging to other circles of issue.

2. At a currency agency, the Treasury Officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest; and if they be afterwards again taken out for issue, he will enter them in his register anew.

618. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series (*e.g.*, E 16), and the number of the note (*e.g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given.

NOTE.—The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Forged Notes.

618A. In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so.

Stopped Notes.

619. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but unless his answer give ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police and to the office of issue that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but will then leave him to take such action as seems to him good.

NOTE.—A register in Form 81A will be maintained at each treasury in which the notices of stoppage will be properly recorded under the initials of the Treasury Officer, the notices themselves being destroyed after a year.

620. The following opinion of the Advocate General, Calcutta, is published for reference:—

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

* * * * * * * * *

3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Articles 619 and 620, page 260—

Cancel these articles and the notes under Article 619 and also the heading **" Stopped Notes."**

Articles 646, page 268—

Insert the following as a note under the article :—

NOTE.—The above precautions are not necessary in cases of remittances covered by insurance.

1st List—10-8-13.

Page 261, Article 621 A—

Substitute the following for this Article and the note appended to it:—

"Oiled notes which are believed to be counterfeit, or have been mutilated or disfigured in such a manner as to render their identification doubtful, should be refused.

NOTE.—Mere oiling does not justify refusal. It must disfigure or mutilate the note in the manner described above. The features necessary for the identification of a note are its serial letter, number, denomination, place of issue, signature and watermark."

Defective Notes.

621. Half, mutilated, mismatched or altered notes should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Office of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

NOTE.—Currency notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received in the treasury and dealt with under Article 614.

Oiled Notes

621A. Currency notes presented at treasuries which show evidence of having been soaked in oil or treated with chemicals should be forwarded, immediately on receipt, to the Currency Office of the circle to which the notes belong, for examination and enquiry, together with the name and address of the presenter.

Any payment that may be due on such notes should be withheld pending their return from the Currency Office. If the tenderer objects to leave the notes with the Treasury Officer they should be returned.

NOTE.—A note showing one or more detached oil stains which may reasonably be presumed to be the result of accident will not fall under this category.

Notes wholly destroyed.

622. (*a*) The State is legally under no obligation to pay a currency note which cannot be presented; but when a person claiming payment of a note which he is unable to produce can satisfy the Head Commissioner beyond all reasonable doubt that the note (which must be absolutely identified) has either been destroyed or lost under such circumstances that there is no probability of its ever being presented for payment, the Head Commissioner may direct as follows:—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

(*b*) Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency Office of the circle to which the notes belonged.

Indents.

623. When notes are wanted in a district, an indent in detail should be submitted: and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury; accordingly, it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant General is not to consider himself obliged to supply to district treasuries notes of large value which he knows will be remitted at once elsewhere, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Returns.

624. Every Treasury Officer will prepare (in Form 82) a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General. In the case of those treasuries which bank with a Presidency bank or branch bank, the memorandum will show the transactions at sub-treasuries only.

NOTE.—To assist in the preparation of this return, it is suggested that a register in Form 83 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 82. Where there is a branch of the presidency bank, the register will be opened for transactions at sub-treasuries only. The register will give only the total value of the notes received and issued under each head in each day.

Paper Currency Agencies.

General Rules.

625. (*a*) At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.*

(*b*) When the district treasury is in the charge of a branch of the Presidency bank, the currency chest must be there too, being opened, when necessary, by the Treasury Officer.

626. All applications for exchange, whether for notes, gold or silver coin, may accordingly be granted if the officer in charge thinks fit, provided that the coin or notes applied for are in the chest; but notes which are soiled or worn or notes of other circles, of denominations higher than ₹100, should not be re-issued from a currency chest.

* It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulation of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than ₹100.

Page 262, Article 624 (as revised by the 12th List of Corrections, dated the 3rd January 1916).

Substitute the following for this Article :—

624 (*a*). The State is legally under no obligation to pay a currency note which cannot be presented, but payment may be made under the following rules :—

In the case of a claim for value of a note alleged to be wholly lost or destroyed, it is essential that the claimant should produce evidence sufficient to satisfy the Commissioner beyond all reasonable doubt that the note has either been destroyed or lost under such circumstances, that there is no probability of its ever being presented for payment, and also that adequate safeguards should be furnished to secure Government against loss in the event of subsequent presentation.

If on a consideration of the evidence furnished, and of the claimant's affidavit, if this is considered necessary, the Commissioner finds that the claim is satisfactorily proved, he may pass orders as follows :—

(1) that after two years from the first advertisement of the loss the value of the note be paid by the Currency office and invested, if possible, in Government Securities, or, if the amount is too small, paid into the Post office savings bank ;

(2) that after a period of not less than five years from the date of first advertisement of the loss, if in the meantime the note has not been presented for payment, the said investment with accumulated interest (or the said deposit, if no investment has been made) be delivered to the claimant or his assignee, or other legal representatives upon a bond of indemnity with two personal sureties attached.

The Commissioner should determine the period, not being less than five years from the date of first advertisement of the loss, after which payment shall be made. He may also dispense with sureties in any case when he is satisfied that such a course is desirable and is not likely to lead to difficulties in recovering the value of the note from the payee in the event of its being subsequently presented for payment.

(*b*) Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency office of the Circle to which the notes belong.

Article 630—

the words 'Treasury Officer' after the word in line 3 of this Article.

5th list, 1-4-14.

Custody of Coin and Notes.

627. (*a*) A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

(*b*) This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versâ*, or one description of notes or coin may be exchanged for another; but, except under special orders of the ~~Head Commissioner~~, Commissioner, or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

(*c*) One key of the chest must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Rules for Management.

628. It is not intended that the chest should be opened daily; once a week or even once a month may probably suffice. The ordinary exchanges with the public should be made by the treasury, the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e.g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

629. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of the first importance that such notes should never (save in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of the coin available, the Treasury Officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

630. The currency chest book (Form 84), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in Form 84 (*a*), signed by the Treasurer and by the officer holding the second key, must be sent to the head office of the circle and to the Accountant General whenever the chest is opened; no further accounts are necessary. Any transactions in notes of foreign circles should be entered in *red* ink, and on the reverse of the slip should be shown details of the circles to which they belong; for this purpose a form is provided on the reverse of the slip.

631. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve; but a reasonable portion of the reserve may be kept in the form of small silver coin.

632. The exchanges with the chest should be always in even hundreds of rupees, and transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance

may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly, (*e.g.*, "Currency Agent to Currency Commissioner. Withdrawn ₹30,000 deposited 300 notes for 100").

633. The currency chest balance should be verified monthly, except when it is deposited with a branch of the Presidency bank, in which case the balance need be verified only on March 31st and September 30th, and the verification certificate should be sent to the head office of the circle.

As in the case of treasury balance, it should be verified by the District Officer when at head-quarters. When he is absent on tour on the 1st of the month and the key of the chest is left with a gazetted officer other than the Treasury Officer under Article 627 (*c*), the chest balance may be verified by the officer who verifies the treasury balance under Article 336, subject to the condition therein stated; when the key of the chest is with the Collector on tour the verification should be made by him immediately on return to head-quarters.

Temporary Currency Chests.

634. When the Treasury Officer receives a special order from the Accountant General or Commissioner of Currency to pay over a sum of money, in coin, into the currency chest, he will enter it in his cash book as a remittance to currency with reference to the order received; and will show it as a deposit of coin in the currency chest book. Similar entries will be made when coin is ordered to be transferred from currency to treasury.

NOTE.—Transactions of this kind are always ordered in pairs—that is, an order to Treasury Officer A, to transfer money from currency to treasury, can never issue until the Accountant General or Commissioner of Currency has ascertained that Treasury Officer B has made a corresponding payment from his treasury into currency. The Accountant General will see that the two cross-transactions are taken against each other, both in the Provincial and in the Currency Accounts.

Temporary Currency Chests.

635. A currency chest may be temporarily established at a treasury where none has hitherto existed, by an order issued under Article 634, to transfer coin from treasury to currency. In such case the coin must be held quite separate from the treasury balance, under Article 627; a currency chest book must be opened, a slip sent to the head office of the circle and to the local Accountant General, and a verification of the balance made and reported under Article 633. Except with the permission of the Commissioner of the circle, exchanges of coin for notes or notes for coin or one kind of coin for another may not be made at temporary currency chests opened under the last rule.

Responsibility.

636. It must be remembered that coin held in a currency chest is part of the reserve maintained under Act III of 1871, against the currency circulation; it must be kept quite separate from the treasury balance and treasury accounts, and must not, on any account, be touched except in conformity with these rules.

Chapter 31.—Resource and Remittance.

Supply of Funds 637
Resource Estimate 638
Classification of Remittances . . 639
Remittance Orders 641
Specie Remittances—
Packing 643
Invoices 647
Escort Officer 650
Potdars 652
Railway Arrangements . . 654
Weight of Coins 655
Remittances of Notes—
Whole Notes 656
Cut Notes 657
Packing 658
Invoices 659
Entry in Cash Book 660
Advice to Accountant General . 661
Surplus Note Remittances . . 662
Receipt of Remittance . . . 663
Remittances by Railway—
Previous Notice 665
Loading 666
Escort 668
Reliefs 669
Payment of Fares, etc. . . 671
Copper Remittances . . . 673
Note Remittances . . . 674
Remittances by Steamer . . 675

Supply of Funds.

637. It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the District Officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

638. (*a*) To enable the Accountant General to keep the treasuries in funds an estimate will be submitted to him in Form 84A by each Treasury Officer at the beginning of each month of the balances, receipts and expenditure of that and two succeeding months. This resource estimate should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head given in the form.

(*b*) In cases in which, in the absence of sufficient information or of separate registers for each head of receipt or charge, the Treasury Officers cannot easily supply figures under all the heads in Form 84A, the Accountant General will modify, or if necessary dispense with, some of the details to suit the special circumstances of his province.

1. Sums are shown in round hundreds by the omission of amount under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.

2. The grand totals on the receipt and payment sides each month must, of course, agree.

3. No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be

supported by a list on the face or back of the estimate, detailing the treasuries to or from which they are expected.

4. On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here also no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing the closing cash balance of any months but only of such as have been actually ordered, or will be made under standing orders.

5. Explanation should be given of any considerable differences between the estimates for the current and the next months and the actuals of the corresponding months of the previous year.

Classification of Remittances.

639. Cash Remittances are of the following kinds:—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin-Depôt) A, to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A to a Bank in consideration of an equal amount being received by Treasury B from the same Bank or a branch thereof.

(3) A payment is made at Treasury A to the Currency Department in consideration of an equal amount being received by Treasury B from the Currency Department.

If Treasury A and Treasury B are under the same Accountant General, the remittance is a "Local Cash Remittance"; if they are under different Accountant General, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should be made only under orders of the Accountant General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury under the same Accountant General, where they can be dealt with in larger quantities. When, however, uncurrent coin is sent direct from treasuries to the Mint, the remittance should be treated as a Foreign Remittance, and need not be passed through the Reserve Treasury Accounts,—see Article 590, Note 3.

640. When an Accountant General orders a remittance of the second or third kind above mentioned (*i.e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

641. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant General.

NOTE.—Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General, with note on the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. See Article 663.

642. Immediately on receipt of a remittance order from the Accountant General, the Police Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort,

which it will supply according to the scale laid down by the Local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

NOTE.—Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on Sunday or other authorized holiday.

Specie Remittances.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper in Form No. 84AA has been placed in bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE.—In case of a remittance sent without a potdar the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing ₹4,000 to ₹6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

2. In Madras the practice of packing treasure remittances in padlocked boxes has been introduced with the sanction of the Government of India and now prevails in many districts of that Presidency. In such cases the padlock of the box is enclosed in a sealed bag. But padlocked boxes are prohibited when the remittance has to be taken over by military guards at any part of the journey.

In Burma the adoption of padlocked boxes for remittances of treasure between treasuries and sub-treasuries within the same district has been sanctioned, subject to the following conditions :—

(1) that only remittances which can reach the receiving officer on the same day shall be despatched in these boxes;

(2) that the receiving officer shall make a rough examination of the contents of each box immediately on receipt and before closing his treasury on the day; and

(3) that the padlock shall be enclosed in a sealed bag.

The adoption of padlocked boxes in the Punjab for remittances of treasure, whether within the district or from one district to another, has also been sanctioned, subject to the following conditions :—

(1) that the Treasury Officer makes a rough examination of the contents of each box on its arrival before closing the treasury for the day; and (2) that the padlocks are enclosed in sealed bags.

To ensure the observance of condition (1) referred to above, the police escort in charge of the treasure should be required to give a receipt in terms of bags and not of boxes (the receiving officer giving them an acquittance in similar terms).

Their adoption in the Bombay Presidency at the discretion of Collectors of districts has also been sanctioned subject to the same conditions as in the case of the Punjab.

3. For instructions to a military guard in charge of treasure, see Appendix HH.

645. For military expeditions the treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the currency offices.

646. To each box, designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Invoices.

647. Invoices will be prepared in triplicate in Form 76A; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

648. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal, but to the Reserve Treasury at No. 1, Dalhousie Square.

649. Remittances intended for the Reserve Treasury at Madras or Bombay should be despatched to the address of the officer in charge of the Branch Reserve Treasury, and the Accountant General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—

At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.

At Madras and Bombay.—The officer in charge, Branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for "——— bags packed in———tumbrils, *or*———boxes of marks and weights detailed above said to contain——coin to the value of ₹———;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

650A. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour

ge 269, Article 652, Rule 1, as revised by th
Corrections, dated the 1st November 1916.—

Substitute the word 'shroffs' *for the word* 'p
of the second sentence of this rule.

[19

Page 269—Article 652, Rule 1.

Substitute the following for Rule 1 under Article 652 :—

"1. Extra shroffs or potdars may be engaged, whenever necessary, with the special sanction of the District Officer, to deal with heavy receipts, to accompany remittances, or to take the place of permanent shroffs or potdars who do so. They will be paid at such rate, not exceeding Re. 1 a day, as may be determined by the local Government and will be entitled to the ordinary and special rates of travelling allowance admissible to permanent potdars. The ordinary daily allowance of temporary shroffs and potdars is 4 annas a day and the special rates of daily allowance admissible to them in certain cases are laid down in Article 1063 (*e*) of the Civil Service Regulations. Temporary potdars may be engaged from outside the District when it is not possible to procure men locally and potdars so engaged will be entitled to ordinary travelling allowances for their journeys between their homes and the places of their appointment."

Article 652, Note 2, page 269—

Substitute "Controller of Currency" *for the words* "Head Commissioner of.....Comptroller General", *in lines 1 and 2 of this Note.*

Also substitute "Controller of Currency" *for* "Comptroller General" *in line 3.*

7th List—15-1-15.

Page 269, Article 652,–Note 1—

Insert the word 'and' after the words ' North-West Frontier Province' in the last sentence of this note.

[*10th list—1-10-15.*]

of departure and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

651. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "———tumbrils in good order said to contain ———coin to the value of ₹———in———bags" *or* for "———boxes, iron hooped and in good order, said to contain———coin to the value of ₹———." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "——— bags said to contain———coin to the value of ₹———," *or* for "——— boxes of marks and weights detailed in the invoice said to contain——— coin to the value of ₹———." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

652. Treasurers may send in charge of specie remittances, at the expense of Government, potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under his charge; otherwise, they should wait for the potdar. In sending potdars with remittances, the following scale should be followed:—

1 potdar up to 10 lakhs.

1 potdar for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

1. Expense for extra potdars for remittances within a district is inadmissible, but for remittances between districts and provinces extra potdars may be employed, either to accompany the remittance or to take the place of permanent potdars who do so. The extra or temporary potdars accompanying such a remittance may be allowed a daily allowance of 8 annas inclusive of pay, in addition to third class railway or steamer fare, and carriage, cart or coolie hire, when absolutely necessary. In the case of remittances to Bombay, Calcutta and Rangoon R1 may be allowed in lieu of the sum of 8 annas mentioned above. When the remittance is accompanied by permanent potdars, temporary potdars employed in their place at the remitting treasury may be allowed pay not exceeding annas 8 a day each. The rates of daily allowances admissible to permanent potdars are laid down in Article 1063 (*e*) of the Civil Service Regulations. Allowances to extra shroffs accompanying remittances within the Province of the Punjab and the North-West Frontier Province from Bombay and Karachi are regulated by special orders.

2. In cases of heavy remittances, the ~~Head Commissioner of the Department of Issue of Paper Currency, or the Comptroller General,~~ Controller of Currency has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars. The Comptroller General is also authorized to sanction special rates of daily allowances in certain cases [see Article 1063 (*g*), Civil Service Regulations].

652A. When potdars accompany treasury or currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in Form 84B with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potdars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

653. If any chest, tumbril, or wagon be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

Railway Arrangements.

654. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Articles 665 to 674.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of ₹2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of ₹82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅔ maunds).

Remittances of Currency Notes.

Whole Notes.

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in wax-cloth and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

NOTE 1.—If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance to another treasury, the receiving treasury should give a receipt for a "" sealed packet in good order said to contain rupees————in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Page 270, Article 656—

Strike out the last sentence of this Article.

Insert the following as notes 2 and 3 to this Article, and number the existing note 2 to this Article as note 4 :—

"NOTE 2.—When the value of the notes to be remitted does not exceed R2,000 and the notes cannot conveniently be included in a special remittance, they should be sent whole by post, insured up to their value."

"NOTE 3.—When the value exceeds R2,000 and the notes cannot be sent in charge of a potdar they should be remitted in halves, each set of halves being insured for R2,000, the maximum value for which insurance can be effected, or for half the value of the notes, whichever is less. The second halves will of course not be remitted till receipt of an acknowledgment for the first halves."

5th list, 1-4-14.

Pages 270-271, Chapter 31—

For Article 656, substitute the following :—

Whole Notes.

656. Whole notes should never be cut for remittance. When the value of the notes to be remitted does not exceed ₹2,000, and the notes cannot conveniently be included in a specie remittance, they should be sent whole by post, insured up to their full value. When the value exceeds ₹2,000 the notes should be sent in charge of a potdar. Parcels of notes should be wrapped in paper, folded in wax cloth and carefully sealed. These parcels should be placed in wooden boxes which, after being securely fastened and sealed, should be made over to the guard furnished by the District Superintendent of Police.

NOTE.—If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain rupees in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

(*12th List—3-1-16.*)

Page 271—Article 659 (a).

Cancel the words "and circle" *in line 3 and the sentence from* "In" *in line 6 to* "invoice" *in line 8.*

Cancel Rule 2 under this Article.

15th list—1·11-16.

Page 271—Article 658.

Cancel the words "Notes of different circles separate bundles" *in lines 5 and 6.*

Page 271, Article 658—

For the last sentence substitute the following :—

"The bundles should then be bound together in parcels and a copy the invoice should be packed with each parcel"

13th List—1-4-16.

Page 271, Article 659 (a)—

After the words "In the case of remittances of whole notes," *add the words* "other than those sent by post to Currency offices or Reserve Treasuries under the instructions contained in Article 662(a)".

Cancel the word "whole" *in line 6 and the words* "whole or half" *in line 15.*

NOTE 2.—When notes exceeding 5,000 in number have to be remitted and cannot conveniently be included in a specie remittance, they should be sent whole in charge of a potdar whose expenses will be borne by Government—see Article 652.

Cut Notes.

657. A remittance of notes not exceeding 5,000 in number, however, or one of notes already cut, may be sent by post. After completion of the invoices (Article 659) the notes should be cut in half, the left hand halves packed in paper and wax-cloth, sealed, and despatched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

NOTE.—When the receiving and remitting treasuries are within fifty miles of each other, the account officer may, at his discretion, direct that notes be remitted whole in charge of a potdar even though they may not exceed 5,000 in number.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in separate bundles, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice must be packed up with each parcel. (See Article 659.)

NOTE.—The name of the treasury and the date should be stamped on the back of each note either when first received in the treasury or, if that is not usually done, at the time of despatch in remittance.

Invoices.

659. (*a*) The invoice (Form 85) should set forth the number of bundles and number of notes in each bundle under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. In the case of remittances of whole notes, a memorandum showing the series and numbers of the notes sent should be attached to both the original and copy of the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes. To each bundle of whole or half notes should be attached a slip in Form 85A, stating the number of pieces it contains and bearing the full signature of the official who last counted and made up the bundle before its despatch, and also the initials of the despatching officer.

(*b*) These slips will be used as prescribed for the slips in coin bags (Article 664, Note 1).

1. Another [partial] copy of the invoice is included in the parcel. (See Article 658.)

2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. (*a*) A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see Article 663) will be credited in the cash book, the same heading being employed.

(*b*) Notes will be charged off on despatch of the second halves, and credited to receipt of the second halves.

Advice to Accountant General.

661. (*a*) Except in the case of surplus notes remitted away under standing orders (for which see Article 662), the Treasury Officer will advise the Accountant General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

(*b*) If he is at or near a telegraph station, he will telegraph:—

$\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$ (*amount*) { *Name of Treasury or "Bank," or "Currency."* } (*date in words*).

(*e.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

(*c*) Otherwise, he will post the information in the following form:—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of (*amount*) $\frac{\text{from}}{\text{to}}$ (*name of Treasury*), which he has $\frac{\text{credited}}{\text{debited}}$ under date———the———

—this advice being sent in addition to any required endorsement on the remittance order.

NOTE.—Telegrams should only be used where a saving of time will result; when, therefore, a letter can be sent so as to reach the Accountant General within twenty-four hours the report should be by post.

Surplus Note Remittances.

662. (*a*) Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, if the notes are to be sent in halves, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

Page 272, Article 660—

Cancel clause (b) *of this Article and read* Article *660*(a) *as* 660.

13th List—1-4-16.

Page 272, Chapter 31—

For Article 662 (a), substitute the following :—

662. (*a*) Surplus notes should ordinarily be remitted once a month and should be despatched in time to permit of their receipt and adjustment within the month. The notes should invariably be sent whole and to enable this to be done the time of remittance should be fixed, whenever possible, so as to utilise the services, during the return journey, of a guard arriving in charge of fresh notes. For this purpose the intervals between remittances may be extended, if necessary, to two or even to three months, but under no circumstances should the remittance of notes unfit for issue be delayed more than three months, as it is important to secure the cancellation of such notes without undue delay. If there should be no probability of the arrival of a guard whose services can be utilised the notes should be sent whole, in registered packets, through the post, the signatures and right hand bottom numbers being first cut out. Care should be taken to see that the right hand bottom numbers are properly cut out with the signatures, as these would form the only record of the numbers of the notes in the event of the notes being lost in transit. These excised portions must be carefully locked up until receipt of acknowledgment of the remittance, when they should be immediately destroyed in the presence of the Treasury Officer. If the Accountant General send a special remittance order, the remittance shall be made at such time as directed, but the method of remittance shall be as above.

Article 663, page 273—

Add the following rule to the second paragraph of Article 663 (b):—

"To guard against abstraction of coin from remittances which may remain unexamined in the strong room for some time, and which cannot be separately secured in a chest or chests, it should be arranged, when the amount of the remittance does not exceed five lakhs, and when the procedure will not cause practical inconvenience, to weigh the entire contents of each bag by emptying them into the scales before depositing the remittance in the strong room. This weighment must be supervised by the Treasury Officer. In the case of larger remittances similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding five lakhs, or when it is not found practicable to weigh out smaller remittances, care should be taken to cover completely all bags forming part of the remittance with tarpaulins."

7th List—15-1-15.

Article 663 (*b*), page 273—

Add the following words to the second sentence of the third paragraph of this article:—

"in the manner specified above, if this has not already been done."

Omit the third sentence in the third paragraph of Article 663 (b).

Page 273—

Substitute the following for the note at foot of this page:—

"When net bags are used they may be weighed without being opened."

7th List—15-1-15.

Page 273, Article 663—

Add the following Rule as para. 2 of Article 663 (*b*) and renumber the existing paras. 2 and 3 as paras 3 and 4.—

"If the coin received in the remittance is required for despatch to treasuries within a few days of its receipt the boxes may be deposited unopened in the strong room provided they are in good order and that they are in charge of Potdars who will be available to accompany them to their final destination."

Substitute the following for the words.—"The boxes should then be broken open" at the beginning of new Para 3.—

"In all other cases the boxes should be immediately broken open."

Page 273—Article 663 (b).

Substitute the following for paragraph 3, Article 663(b) :—

"In all other cases the boxes should be immediately broken open' whether the remittance is accompanied by a potdar or not. When a potdar accompanies, the boxes will be broken open in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags should be deposited in the strong room under double locks, care being taken as far as practicable to place these bags apart from other coin."

15th list—1-11-16.

(*b*) In this case the advice to the Accountant General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

NOTE.—In the United Provinces and Punjab, treasuries send their excess of foreign or other notes to the Allahabad or Lahore treasury, from which they are passed on as soon as convenient to the local currency offices for encashment.

Receipt of Remittance.

663. (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Article 661) sent to the Accountant General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a Mint or treasury, or small coin depôt, or sub-depôt in another province, the receiving Treasury Officer will still send the advice to the Accountant General of his own province.

(*b*) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

The boxes should then be broken open in the presence of the potdar of the remitting treasury and unless the detailed examination of the whole remittance is immediately proceeded with, the bags should be deposited in the strong-room under double locks, care being taken as far as practicable to place these bags apart from other coin.

The detailed examination of the remittance should then be taken up in the presence of the potdar. The first step in this examination will be the weighment of the entire contents of each bag.* This must be supervised by the Treasury Officer. After this weighment, the testing of the coins of which the remittance is composed should be proceeded with. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the potdars accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the examination is not complete before the despatch of the Cash Balance Report, note should be made thereon that the remittance is not yet examined.

NOTE.—The slip inserted in bag under Article 643 should be destroyed by the Treasury Officer as soon as contents of the bag have been examined and found correct.

(*c*) Every facility must be given to the accompanying potdars to watch the testing and only such portion of the remittance should be taken out of the strong-room for examination as the potdars can superintend during the course of the day. Any complaints they may make

* The bags should be emptied out into the scales except when net bags are used in which case they may be weighed without being opened.

should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining potdars. When the entire remittance cannot be examined on the same day, the potdars of the remitting treasury may, if they wish, be allowed at the time of the closing of the office to place one lock *of their own* on the chest containing the unshroffed bags, or if this is not possible, on the outside door of the strong-room.'

NOTE.—When the weight of each box is not given in the invoice, the boxes must be broken open and the bags weighed in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be broken open and its bags wighed before the escort is released.

(*d*) When a remittance is not accompanied by a potdar from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(*e*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter 29.

(*f*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

NOTE.—Half-notes should be kept under double locks.

(*g*) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

664. (*a*) If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

(*b*) The account office will debit the amount to Advances Recoverable or Exchange Account with the remitting province according as it is a local or a foreign remittance. Any excess in tale found in a remittance may be paid to the remitting treasury, but instead of paying in cash, the excess may be credited through account.

1. Every defect or deficiency discovered during the examination must be especially reported in writing to the remitting Treasury Officer, the slip mentioned in Article 643 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one, at the close of each day of it) to the remitting Treasury Officer. The object of this rule is to enable the Treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good. If any bag is received without an enclosed

Page 274, Article 663 (f)—

For the first two lines substitute the following :—

"The detailed examination of note remittances should involve no delay."

Cancel the words "or half notes" *in line 4.*

Cancel the note under this clause.

13th List—1-4-16.

Page 274—Article 663 (f).

Add another sentence :—

"Remittances of notes unaccompanied by pot
in the presence of the Treasurer."

slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

The rule in the preceding paragraph regarding the return of the potdars' slips applies also to cases in which a penalty is leviable under Article 584 of the Civil Account Code in respect of rupees and half-rupees which have lost more than 2 per cent. in weight but not more than 6¼ per cent. and 12½ per cent., respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half per cent. of their contents and the slips returned to the remitting treasury.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting Treasurer. The permanent establishment of the treasury should ordinarily be required to examine at least ₹12,000 per day, and for any additional amount the examination of which cannot be undertaken by the ordinary treasury establishment, but is such that it can be supervised by the potdars of the remitting treasury, an extra potdar or potdars may be engaged subject to a maximum of one potdar for each ₹8,000 examined per diem. No extra potdar should be engaged without the sanction in writing of the District Officer, or should he be absent, the next senior officer. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper or bronze, and when actually necessary, to those in small silver coin, etc., though the latter are not usually remitted in large quantities. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	₹
Sovereigns of the value of	60,000
New rupees	2,00,000
Old rupees	8,000
New ½ rupees of the value of	50,000
Old ½ " " "	4,000
New ¼ " " "	24,000
Old ¼ " " "	2,000
New ⅛ " " "	7,000
Old ⅛ " " "	1,000
One anna nickel pieces (old or new) of the value of	1,000
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	500
Old single pice of the value of	400
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

3. When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

4. If a whole note remittance is sent without a potdar or treasury clerk in charge, the receiving officer should examine it with the same caution and regard for the remitter's interest as is prescribed in case of coin. (Article 643, Note, and 664, Note 1.)

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

665. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

666. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the

T 2

Page 275—Article 664, Rule 2.

Cancel the words from "The permanent establishment *in line 3 to* "in large quantities" *in line 12.*

inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. It is the duty of the remitting Treasury or Currency Officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should also take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the police and the locks returned, as soon as possible, by parcel post or by rail.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

667. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Appendix J) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

668. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

669. As the rules for the guidance of the guard (see Appendix J) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

670. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Fares, etc.

671. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount

Page 276, Article 667—

Omit the words '(or Currency)' in line 1.—

[*10th list—1-10-15.*]

Page 276, Article 666, Note 1—

Omit the words 'or Currency' in line 1.—

[*10th list—1-10-15.*]

Page 277, Article 672(i)—

For the entry "one pie per maund per mile" against "above 27 and up to 81 maunds" *substitute* "$1\frac{1}{3}$ pies per maund per mile."

6th list—1-8-14.

as an advance [see Article 137 (*e*)], to be accounted for afterwards. A requisition should be made on the railway authorities in the following form :—

Requisition for carriage of specie.

To the Station Master, *Burdwan*.

Conveyance by railway to *Delhi* is required for treasure to the value of————lakhs of rupees loaded for *Delhi* and contained in————wagons.

And the station master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided,—*vide* Aricle 665.

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

672. The Government of India have approved of the adoption on all railways administered by the State, on the railways mentioned in the margin, and all railways over which Government may hereafter reserve control in such matters, of the undermentioned rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State :—

East Indian.
Bengal and North-Western, including Tirhoot.
Southern Mahratta, including Mysore section.
Lucknow-Bareilly section of the Rohilkund and Kumaon.
Rajputana-Malwa.
Indian Midland.
Bengal-Nagpur.
South Indian.
Dibru-Sadiya.
Tarkessur.
Great Indian Peninsula.

(*i*) Up to 27 maunds . . .	1⅔	pies	per maund	per mile	Provided that the charge for any quantity shall not be less than that for a smaller quantity according to the above scale.
Above 27 and up to 81 maunds	1	„	„	„	
Above 81 and up to 270 „	1	pie	„	„	
Over 270 maunds . . .	⅔	„	„	„	

Escort :—

(*a*) One man to travel free, both on the outward and return journey, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(*b*) Two men, when the consignments are from 135 to under 270 maunds.

(*c*) Four men, when the consignments are of 270 maunds and over.

(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.

(*ii*) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows :—

Under 10 seers, as 10 seers.

Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.

„ 20 „ „ „ „ 30 „ 30 „

„ 30 „ „ „ „ 40 „ 40 „

(*iii*) Copper, bronze and nickel coin by passenger train in quantities over five maunds to be carried at the rate of $\frac{2}{3}$ pie per maund per mile, subject to a minimum charge as for ten maunds : in quantities of five maunds and under, at $1\frac{1}{3}$ pies per maund per mile. The practice regarding the deputation of escorts in charge of remittances of these coins varies, escorts being sent in some cases and not in others. If remittances are sent in charge of escorts, they will be carried at owner's risk, and when sent without escort, at railway risk. In cases where escorts are furnished, they will be carried free in accordance with the scale laid down in (*i*) above.

Copper Remittances.

673. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard in cases in which an escort is sent (*vide* clause *iii* of the preceding Article) should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Note Remittances.

674. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional Rules for Remittances by Steamer.

675. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by the Account Officer of the province in which the port to which the remittance was consigned is situated. In the case of remittances to Calcutta, the freight is paid by the Agent for Government Consignments without the intervention of the Account Office.

This arrangement applies to currency as well as to treasury remittances.

NOTE.—In shipping currency notes, the *value* should not be entered in the bill of lading but only the number of pieces.

676. In the case of river steamers, freight on remittances of treasure despatched to or from Calcutta should be paid to the Companies at Calcutta by the Agent for Government Consignments before delivery or shipment, as the case may be, the payments being debited to the Comptroller, India Treasuries, in the Exchange Accounts of the Military Department; the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place) and that the charges for freight of the said remittance have not been paid. This certificate should be sent to the Comptroller, India Treasuries, along with the Steam Navigation Company's receipt in support of the debit in the Military Exchange Accounts.

Article 675, page 278—

Substitute the following for the existing note under this article :—

" NOTE.—Escorts should always accompany remittance of currency notes by sea, if freight is paid at cargo rates, in which case, the value of the notes should not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes, then this latter course should be adopted and no escorts need be sent. If, however, in any case, the above responsibility is not accepted by the steamer company, even if freight is paid at specie rates the remittance should be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense."

Page 278, Article 675—

Substitute the following for the last sente the Article :—

"In the case of Calcutta, however, freight ch from and to the Port are paid by the Agent for G without the intervention of the Account Office."

Page 278, Article 675—

Substitute the following for the last sentence in paragraph 1 of the Article :—

"In the case of Calcutta, however, freight charges on all remittances from and to the Port are paid by the Agent for Government Consignments without the intervention of the Account Office."

[*18th List—2-7-17.*]

Article 672, clause (*iii*), page 278—

Insert the following note:—

"NOTE.—The above special rates do not apply to consignments of uncoined copper slabs for which freight has to be paid at ordinary tariff rates."

7th List—15-1-15.

Page 278, Article 676—

For "Military Department" *in lines 5 and 6 and* "Military Exchange Accounts" *at the end of the Article, substitute* "Accountant General, Bengal" *and* "Exchange Accounts of the Accountant General, Bengal" *respectively.*

[*18th List—2-7-17.*]

Page 278, Article 676—

For "Military Department" *in lines 5 and 6 and* "Military Exchange Accounts" *at the end of the Article substitute* "Accountant General, Bengal" *and* "Exchange Accounts of the Accountant General, Bengal" *respectively.*

[*18th List—2-7-17.*]

676A. In case of remittances between treasuries in Assam, the charges will be prepaid locally. In Burma all payments will be made by the Accountant General.

677. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise, the treasure will be carried on to the next station, at the risk and expense of the consignee.

Chapter 32.—Special Rules for Treasuries banking with a Branch of a Presidency Bank.

Accounts 679
Daily Returns 681
Revenue Receipts 684
Public Officers' Receipts . . . 685
Deposit and Local Fund Receipts . 687
Supply Bills 688
R. T. Receipts 689
Civil Charges 690
Departmental Payments 692
Refunds 693
Discount on Stamps 694
Interest 695
Deposits 696
Bills 697
Remittance of Coin 698
Miscellaneous 700
Accounts with Government Officers 703

Additional Rules for District Officers—
Register of Chaláns and Orders for Payment *704*
Daily Posting of Accounts . . *705*
Advices and Certificates . . *706*
Treasury Returns *707*

678. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Presidency Banks in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes the officer in charge of the treasury, by whatever designation he may be called.

Accounts.

679. The books and accounts to be kept will consist of—

The scroll cash book, being the primary record.

A daily state, made up for despatch to the Collector.

An account in the general ledger, in the name of the Government of India.

A pass book, to be daily forwarded to and returned by the Collector.

680. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and, except in the Madras Presidency, the total of each side will form the daily entries in the general ledger.

Daily Returns.

681. In the daily state such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the Agent, having satisfied himself as to their being correct, will docket and forward them, with all the appertaining

Page 281, Article 685—

Strike out "Postal" and "Telegraph" *under this Article and insert* "Postal and Telegraph" *as one item,* and *for* "Article 509" *and* "Articles 523-525" *read* "Articles 509 and 523-525" *against the new entry* "Postal and Telegraph."

[*18th List—2-7-17.*]

Page 281, Article 684—

Add the following Note :—

NOTE :—At Simla and Lahore, cheques drawn on local banks which have a clearing account with the Bank of Bengal, are accepted in payment of Government dues, but no final acquittance will be given to the payer until the cheques have been cleared.

[*10th list—1-10-15.*]

Page 281, Article 684, Note.—

In the first line insert the words 'and Delhi' *after* '
omit the word 'and' *after* 'Simla,'

[*20th Jis*

Page 281, Article 685—

Strike out "Postal" and "Telegraph" *under this A*
insert "Postal and Telegraph" *as one item,* and *for* "Article
"Articles 523-525" *read* "Articles 509 and 523-525" *against the*
"Postal and Telegraph."

[*18th List*

vouchers, to the Collector, on the morning following the date to which they refer. Except in the Madras Presidency the net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

NOTE.—It is of importance that these documents be secured in a locked box when sent by the Agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

682. Care will be taken that vouchers sent to the Collector are conspicuously marked by the Agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

683. The pass book will be written up and forwarded with the daily state, the entries being counterparts of those in the treasury account in the general ledger and being certified by the initials of the Agent or Accountant. The Collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass book to the Bank.

Revenue Receipts.

684. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalán, or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chaláns will, after examination, enter the chalán in the appropriate register of chaláns issued (see Article 705), and will write on both original and duplicate the word "correct"; he will then affix his initials to the chalán with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalán, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chaláns are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are re-validated by the Collector.

Receipts of Public Officers.

685. Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each:—

Forest	Articles 441—443.
Public Works	„ 461 and 464 (*a*) and 466.
Military	„ 469—475 and 491.
Postal	Article 509.
Telegraph	Articles 523—525.

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under Article 706.

686. In the case of all other departments, fines, forfeitures and other miscellaneous receipts of public officers will be forwarded by them daily to the Bank with a chalán in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalán will, as directed in Article 684, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office.

NOTE.—The original chalán may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

687. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's, and Judge's offices, the Bank only receiving the amounts tendered in accordance with Article 684, and crediting them under their proper designation.

Issue of Supply Bills.

688. Intimation will be given to the Bank by the Collector, daily or weekly as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector, he will issue the bills.

NOTE.—A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Issue of Remittance Transfer Receipts.

689. (*a*) Remittance Transfer Receipts will be issued by the Bank in accordance with the rules in Articles 139 (2), 142, 143, 371—379, 385 and 386. In any case of doubt, the Agent will take the Collector's orders.

(*b*) An agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer and should follow the same rules (Articles 145—148 and 398—402).

Civil Charges.

690. (*a*) All charges for salaries, establishments, and contingent expenses of officers of the civil establishments,—that is, Judicial, Revenue, Medical, Education, Police, etc.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the Bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will

Page 283, Article 692 (a)—

Strike out "Postal" *and* "Telegraph" *under this Article and insert* "Postal and Telegraph" *in their stead as one item, and for* "Articles 511-517" *and* "Articles 536-540" *read* "Articles 511-517 and 536-540" *against the new entry* "Postal and Telegraph."

[*18th List—2-7-17.*]

Page 283, Article 692 (a)—

Strike out "Postal" *and* "Telegraph" *under this Article and insert* "Postal and Telegraph" *in their stead as one item, and for* "Articles 511-517" *and* "Articles 536-540" *read* "Articles 511-517 and 536-540" *against the new entry* "Postal and Telegraph."

[*18th List—2-7-17.*]

then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

(*b*) Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank, until re-validated by the Collector.

NOTE.—A bill for postage and telegraph charges paid in conducting the business of the Government treasury should be submitted monthly to the Collector, duly certified by the agent of the branch bank, and when it is passed, the amount should be debited in account.

691. At provincial capitals civil charges may be drawn on cheques issued by the Accountant General or Comptroller in favour of the payee.

Departmental Payments.

692. (*a*) The rules regarding the issue of letters of credit and payment against them in the case of each of the following Departments, are contained in the rules specified against them:—

Forest	Articles 445—447.
Public Works	„ 449—453.
Military	„ 477—480 (*a*) and 482 to 485 and 487.
Postal	„ 511—517.
Telegraph	„ 536—540.

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the Agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the Agent will act only on payment orders signed by the Collector.

NOTE.—Where funds under a letter of credit are required only at head-quarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent; but if funds are required both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at head-quarters.

Refunds.

693. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Collector, as in Article 690.

Discount on Sale of Postage and other Stamps.

694. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Article 684, the receipted chalán being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

695. Government Promissory Notes, on which interest may be due, will be presented to the Collector of the district, who, having made the

necessary examination and record under Chapter 13 of this Code, will give the holder an order on the Bank in the following form:—

PAY TO———

Rupees———, being interest for———half-year at———per cent. due on Government Promissory Note No.——— of———for Rupees———.

Collector.

Deposit Repayments.

696. (*a*) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

(*b*) Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

Bill Payments.

697. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Collector, who passes on the advice to the Agent. The advice lists shall be kept carefully under lock and key and should be bound up together at the end of the year. The bills may be paid on presentation and *without further special authorization*, in accordance with the rules in Chapter 21, Articles 390—393 and 397, so far as applicable, provided that they are presented before the end of the third account year after that in which they were issued.

Remittance of Coin.

698. Remittances from Branch Banks are made under the orders of the Collector on receipt of instructions from the Accountant-General or in accordance with standing orders. The rules regarding packing and despatch of remittances in Articles 643 to 649, 652, and 656 to 659 should be observed by the Branch Banks; but in the absence of special arrangements to the contrary made with the Agent, the Collector should arrange for the actual conveyance and escorting of the remittances. The power to sanction the entertainment of extra potdars vested in the District Officer by Article 664 does not apply to Treasuries where there are Branch Banks. No extra potdars should accordingly be entertained by such treasuries at the cost of Government without the sanction of the Accountant General.

699. The following rules are to be observed in the testing of remittances of coin made to Agents of the Bank from Government treasuries.

Page 284, Article 697—

Substitute the following for the first sentence of this Article :—

"Supply Bills and Remittance Transfer Receipts drawn upon the treasury are advised to the Agent direct."

13th List—1-4-16.

Article 700, page 285—

Cancel the number "619" *in line 3.*

Appendix H, page 339—

Item 102.—Cancel the words "of the home circle."

Cancel items 106 to 109.

Forms 81 and 81A, pages 460 and 461—

Cancel these forms.

1st List—10-3-13.

They should be fully explained to the potdars in the charge of every remittance made to the Bank:—

(*a*) Weighment of boxes must be made, when practicable, on receipt of a remittance from a mofussil treasury. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(*b*) All treasure remittances from the mofussil will be examined in a room separate from the general business, or if a separate room cannot be made available, some distance apart from the general business.

(*c*) The contents of each bag are to be emptied into another and passed through the scales.

(*d*) Mofussil potdars must see that the index of the scales is steady before the contents are thrown out.

(*e*) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's Agent and of the mofussil treasurer's agent, until regularly examined and brought to account.

(*f*) Nothing must intervene between the mofussil treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(*g*) Upon completion of examination of a remittance, light coins should be weighed against full-weight coins and a certificate of the result granted on the spot to the mofussil treasurer's potdar.

(*h*) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced, unless when two potdars are deputed to represent a treasury.

(*i*) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.

(*j*) The Bank potdars who commence weighing and examining a mofussil remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.

(*k*) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officer in usual course. But in such cases the Bank Agent must ask the Collector to depute a subordinate to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions. The Collector should depute for the purpose a subordinate of some standing and not a low paid clerk.

(*l*) The mofussil potdars, or agent, must, before finally leaving the Bank, sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.

(*m*) Should mofussil potdars or agents find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's Agent.

Miscellaneous.

700. The rules regarding receipt and issue of coin and currency notes so far as they concern the Bank Agents will be found in Articles 566 to 598 of Chapter 29 and Articles 606, 607, 610, 616 (1) and (~~2~~), ~~619~~ and 625 of Chapter 30.

701. The following annual returns will be sent by each Agent to the Accountant General:—

(1) Before 10th January, a statement showing the amount of cash and the value of each denomination of currency notes held by him on December 31st.

(2) Before 10th April, a statement showing the balance at credit on 31st March of each Government officer who in his public capacity has a separate account. This should include the accounts, if any, of Military and Public Works officers.

702. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the District Officer.

Accounts with Government Officers.

703. The following are the rules for Government officers who requir to keep a banking account. These rules do not, however, apply to th banking of Regimental Funds, which may be lodged with any banl with the sanction of Controller of Military Accounts, ~~or Deputy Controlle of Military Accounts in independent charge.~~ Such accounts must b kept with a Presidency Bank or a branch of a Presidency Bank, or where there is no such Bank, then with any other Bank, but in the latte case the money will be at the personal responsibility of the officer con cerned, in the same way as if it were kept in his private custody:—

I.—No officer of Government may have an account in his public capacity with an bank without the previous sanction—

of the Accountant General for Railways, if he is an officer under the Railwa Department;
of the Controller of Military Accounts, ~~or Deputy Controller of Military Accounts i independent charge~~, if he is a Military officer;
of the Civil Accountant General or Comptroller, in other cases.

II.—The permission will be given in the following cases :—

(1) For the moneys and accounts of private or public institutions which are finan cially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools.
(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.
(3) To Political Officers for moneys in respect of which they have transaction with Native Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases :—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government treasury, either as revenue or as deposits.
(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the officer is bound to render an account to the Account Department.
(3) Where the money, by law or any order of Government or of a Court of Justice, must be deposited with, or held in trust by any officer of Government in his official capacity.
(4) Where the money is advanced for contingent expenditure, or, under the rules of the Public Works Department, to Civil Officers for Public Works expenditure.

IV.—Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V.—Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

Article 703, lines 4 and 5, page 286—

For the words "Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge" *substitute* "the Controller of Military Accounts."

Article 703-I, item (2), page 286—

For the words "Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge," *substitute* "the Controller of Military Accounts."

R. A. GAMBLE,
Comptroller and Auditor General.

VI.—The following officers are also exempted from these rules, *viz.*, Administrator General, Official Trustee, Official Assignee, Official Receiver, Sheriff, Government Solicitor, Madras, Solicitor to the Government of India, and Account Officer, High Court, Original Side (including an Accountant General of a High Court where there is one).

Additional Rules for District Officers.

Registers of Chaláns issued and Orders for Payment.

704. The above rules state in what cases the Bank receives or pays money without the previous order of the District Officer and in what cases the previous order of the District Officer is necessary. It is also prescribed that the District Officer must maintain two registers in which to note these orders, *viz.*, a register of chaláns issued and a register of orders for payment. The former of these may be worked by departments, the chaláns of land revenue being passed and registered by the Land Revenue Department of the District Officer's Office, those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

705. When the daily state with the chaláns and vouchers is received from the agent, the account will first be examined against the chaláns and vouchers which support it. Then the vouchers which have been already approved and registered by the District Officer will first be marked off in the register of chaláns issued and of orders for payment; that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chaláns and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the account department of treasuries which do not bank with a Presidency Bank.

NOTE.—In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

Advices and Certificates.

706. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury, and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

Treasury Returns.

707. All treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Accountant General, should be prepared in the treasury and not in the bank.

Chapter 33.—Miscellaneous.

Basses and Minicoy Light Dues . 708
Deceased and Distressed Seamen . 710
Seamen's Money Orders . . . 713
Emigrants' Remittances . . . 714
Hong-Kong Police Remittances . 716 A
Examination Fees 717
Custody and Supply of Stamps . 720

Basses and Minicoy Light Dues.

708. These dues are taken at a tonnage rate of three-sixteenths of a penny for Basses Lights and one-sixteenth of a penny for the Minicoy Light. When these dues are paid or collected in India, they may be paid in Indian currency at the official rate of exchange fixed for the year. A table showing the amount leviable in Indian currency will be supplied to each Collector by the Board of Trade. Commission at seven and-a-half per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the Collectors of the dues should show them in their Statements of Collections periodically sent to England; but except with special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L. V. 7 should be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy dues should be made in the account (Form L. V. 9). Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who obtains the forms from England.

709. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India:—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant General for fresh supplies of such forms, the numbers of the forms on hand at the time on application should be stated, and when applications are made by the Comptroller General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Article 708, page 288—

In line 2, after the words "Minicoy Light" *add the following:—*

"Subject in each case to a reduction of 25 per centum.".

Deceased and Distressed Seamen.

710. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed British seamen, have been laid down by the Government of India for the guidance of the Account Department and the marine officers concerned, and are here reprinted for convenience of reference:—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 86, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms described by those instructions and draw out their vouchers as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full, any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified Form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General.

7. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the India and Imperial exchequers; amounts realised or paid in India will be recorded in Indian currency, while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

711. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

712. Unclaimed wages and deposits of British seamen, not deceased, when ruled by Merchant Shipping Act (Act 1 of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade after they have remained unclaimed in the Shipping Master's hands for a period or twelve months.

Seamen's Money Orders.

713. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, less commission at

2*d.* in the pound. The remittance will be accompanied by an extract schedule in the form appended to the rules (Instructions to Shipping Masters in India) and the Treasury Officer's acknowledgments will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month, to whom also the Accountant General, Post Office and Telegraphs, will communicate the rate of exchange from time to time.

Emigrants' Remittances.

714. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the Agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding ₹20 on the order itself. No separate receipt is necessary.

715. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant General of the province when debiting India will also show the amounts paid on account of emigants' remittances for each colony separately. The Comptroller, India Treasuries, will enter in the advices issued under the preceding article the date of the advice list received from the colony and after the lapse of one year from that date the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

716. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Hong-Kong Police Remittances.

716A. Indian Policemen serving in Hong-Kong are allowed to make remittances through the Government of India to their relatives in India. Advices of these remittances are forwarded by the Colonial Government direct to the Comptroller, India Treasuries, who advices the Treasury Officers concerned.

Examination Fees.

717. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

718. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed at the treasury whence it was issued—the recipient giving his receipt below the endorsement.

719. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant General.

Custody and Supply of Stamps.

720. Rules laid down by the Government of India for the custody, supply and sale of stamps of all descriptions are printed in Appendix K.

APPENDIX A.

[See Chapter 3, Article 30.]

Model* Form of Bond of Indemnity for drawing Leave Allowances, etc.

THIS Indenture made between
Banker and Army Agent
carrying on business as a Banker and Army Agent under the style or firm of
of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant General payment of the sums from time to time payable to their customers by way of pay, pension or allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said hereby† Covenants with the Secretary of State for India in Council that so long as the production of the certificates hereinbefore referred to shall be dispensed with the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions or allowances as are hereinbefore referred to communicate the date of such death to the Accountant General for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled up to the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant General for the time being. Provided lastly and it is hereby agreed and declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In witness whereof the said has hereunto set his hand and seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras, Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras and Bombay Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

*In this firm there is only one partner; if there are more, the necessary alterations should be made.
† If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX B.

[See Chapter 3, Article 36.]

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			At 5 pies in the Re.
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			Rs. A. P.
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000		52 1 4
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000		78 2 0
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000		104 2 8
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000		130 3 4
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000		156 4 0
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000		182 4 8
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000		208 5 4
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000		234 6 0
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000		260 6 8
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000		390 10 0
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000		520 13 4
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000		651 0 8
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000		781 4 0
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000		911 7 4
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000		1,041 10 8
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000		1,171 14 0
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000		1,302 1 4
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000		1,562 8 0
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000		1,822 14 8
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000		2,083 5 4
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000		2,343 12 0
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000		2,604 2 8
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

APPENDIX BB.

Rules regarding the grant of Exchange Compensation.

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3624-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary, at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1*s.* 6*d.* per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250*l.* converted at the privileged rate shall fall short of the equivalent of 250*l.* converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station and that the public service may continue to attract recruits of the same high quality as heretofore.

RULES.

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

(1) Europeans appointed in England ;

(2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule 1.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such certificate is final.

V. Exchange Compensation is not admissible to—

(*a*) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case.

(*b*) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed.

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

(*c*) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.

(*d*) Members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

Subsidiary Rules.

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2 it will be based on the amount by which the average demand rate of exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter applies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange Compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the foreign employer to decide in the first instance

Page 297, Appendix BB[1], Para. 3—

Add the following as (h) in the list:—

(*h*) Indo-European Telegraph Department.

2nd List—1-6-13.

Page 296, Appendix B. B., Rule X—

Add the following after the word India :—

"And also on the Privilege leave allowances drawn at the Home Treasury in the case of combined leave in England."

Page 296, Appendix BB., *Rule VII.*--

Substitute the words 'Controller of Currency' *for* 'Comptroller General' *in line 2.*

[20th

Page 296, Appendix BB.—

Substitute the following for Rule VIII :—

VIII.—The percentage fixed for any quarter is applicable to all salaries actually drawn during that quarter. Thus the percentage for the July to September quarter applies to salary drawn between the 1st of July and the 30th of September.

When salary is drawn for a portion of a month, exchange compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

NOTE.—The above rule will have effect from the 1st December 1917, but salaries which were due for payment before, but were or are drawn after, the 1st December 1917 will carry exchange compensation allowance at the rate in force before that date.

(21st List—2-4-18.)

whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

APPENDIX BB[1].

Resolution by the Government of India, in the Finance Department, No. 3543-Ex., dated the 7th June 1907.

Modification of the Rules relating to claim to exchange compensation allowance of officers appointed under contract in England.

The rules and orders regarding exchange compensation allowance promulgated with the Resolutions by the Government of India in the Finance and Commerce Department, No. 2422-Ex., dated the 31st May 1897, and No. 3692-Ex., dated the 22nd August 1898, provide that a European appointed in England is entitled to the allowance unless his salary is fixed in sterling, or unless he is specifically excluded from it by the terms of his engagement. His Excellency the Governor General in Council is now pleased to direct that henceforth no person appointed under a written contract in England shall be entitled to exchange compensation allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India. Officers appointed to posts not forming part of any regular service stand in a special position, being in the absence of any special provision in their contracts, *primâ facie* eligible for the allowance if appointed in England before the 7th June 1907, but ineligible if appointed on or after that date.

The following statement shows the services or branches of services in which officers appointed in England are to be held to be eligible in the absence of any special disqualification (which may be either personal or official) to draw exchange compensation allowance.

1. Judges of High and Chief Courts.

2. Military officers on salaries not fixed in sterling (except those employed in the Imperial Service, Survey of India Department otherwise than a Surveyor General), Departmental officers with honorary rank, Departmental warrant officers (except those of the Army Clothing Department), Soldier Mechanics of the Ordnance Department in India and Non-Commissioned officers employed in Military Grass and Dairy farms.

3. Officers of the—

(*a*) Indian Civil Service.

(*b*) Indian Educational Service.

(*c*) Indian Medical Service.

(*d*) Civil Veterinary Department.

(*e*) European Gardeners' Service.

(*f*) Superior-Revenue establishments of State Railways on salaries less than Rs.1,500 a month.

(*g*) Marine Department.

(*h*) Indo-European Telegraph Department.

Appendix BBB, page 298 (as amended by the first list of corrections)—

Under Finance Department for the words "the Head Commissioner" *substitute* "Controller of Currency"

APPENDIX BBB.

List of appointments the holders of which for the time being are to be deemed as "Heads of Departments" for purposes of the Civil Service Regulations and Civil Account Code so far as they relate to Imperial expenditure :—

HOME DEPARTMENT . .	Superintendent, Port Blair; Director General, Indian Medical Service; High Court, Calcutta; and Director, Criminal Intelligence.
EDUCATION DEPARTMENT . .	Lord Bishop of Calcutta; Sanitary Commissioner with the Government of India; Board of Examiners; Vice-Chancellor, Calcutta University; Director General of Archæology; and Council of the Imperial Library.
FOREIGN DEPARTMENT . .	Resident in Kashmir; Resident in Nepal; Resident at Baroda; Political Resident in the Persian Gulf; Political Resident in Turkish Arabia; Inspector General, Imperial Service Troops; Political Officer in Sikkim; and his Britannic Majesty's Consul-General in Khorasan.
DEPARTMENT OF COMMERCE AND INDUSTRY.	Director General of Posts and Telegraphs; Director, Geological Survey of India; Commissioner of the Northern India Salt Revenue; and the Controller of Printing and Stationery in India.
DEPARTMENT OF REVENUE AND AGRICULTURE.	Surveyor General of India; Inspector General of Forests; Director General of Observatories; Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa; the President, Forest Research Institute; and Principal, Imperial Forest College, Dehra Dun.
RAILWAY DEPARTMENT . .	(1) The Manager (in cases where he does not already exercise the power of a Local Government) and (2) the Engineer-in-Chief in each of the three State Railway Lines, *viz.*, the North Western Railway, the Eastern Bengal State Railway and the Oudh and Rohilkhand Railway; the Engineer-in-Chief of each line under construction or survey (in cases where he does not already exercise the powers of a Local Government), and the seven Senior Government Inspectors of Railways at Calcutta, Lucknow, Lahore, Bombay and Madras.
FINANCE DEPARTMENT . .	Comptroller and Auditor General; Inspector General of Excise; all Accountants General (including Accountant General, Railways, and Accountant General, Post Office and Telegraphs) and Comptrollers; Examiners of Accounts, Military Works Services and State Railways; and the Government Examiners of Railway Accounts.

Page 298, Appendix BBB—

Heads of Department under the Finance Department :—

FINANCE DEPARTMENT . .	Comptroller and Auditor General; all Accountants General, Comptrollers and Examiners of Accounts; ~~the Head Commissioner~~ Controller of Currency and Commissioners of Paper Currency, and Mint and Assay Masters.

Page 298, Appendix BBB.—

Delete this Appendix.

(*21st List—2-4-18.*)

Page 299, Appendix B. B. B. B., Clause (a)—

For the existing note 2 ***substitute*** the following :—

"The rule in clause (*m*) of this Appendix does not apply to contingent payments on account of establishments paid for under this Clause."

5th list, 1-4-14.

APPENDIX BBBB.

[See Chapter 6 (Art. 98, Vol. I, C. A. C.]

Sundry Rulings relating to Contingent Charges.

(*a*) Salaries and fixed allowances

No salary charges of any kind (except for pay of hot-weather establishment, of karawas or crop-watchers in Baluchistan, of coolies engaged on Public Works on daily or monthly wages and audited by the Civil Account Officer, of temporary Field establishment of Surveys and Settlements, of all sweepers whether whole-time servants or otherwise in the Civil Department and at the discretion of the Local Government of such other classes of menials, *e.g.*, cooks, dhobies, tailors, syces, grass-cutters, etc., as the Local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.

NOTE 1.—Local Governments and Administrations may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices provided that—

(*a*) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;

(*b*) the allowance will not count for leave allowances or pension.

(*c*) In the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of R2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself—

(1) that the work to be done is really necessary;
(2) that it is outside the regular duties of a menial on the permanent establishment; and
(3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

2. Annual statements of payments thus made should be submitted to the Local Government for scrutiny.

3. The Departments of the Government of India exercise the powers of a Local Government for the purpose of this rule.

NOTE 2.—The limitation imposed upon recurring payments by Exception (*a*) to Article 98 (*m*) does not apply to contingent payments on account of establishments paid for under Article 98 (*a*).

NOTE 3.—The $\frac{\text{Comptroller General}}{\text{Head Commissioner}}$ exercises as regards both his own office and the $\frac{\text{account}}{\text{paper currency}}$ offices subordinate to him, the power conferred on Local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The $\frac{\text{Mint}}{\text{Assay}}$ Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

Appendix BBBB, page 299, clause (*a*), Note 3—

For "Head Commissioner" *substitute* "Controller of Currency"

(*b*) Hot-weather establishment

Hot-weather establishment and fittings are a Government charge, subject to the control of the Local Government. The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories exercise the powers of a Local Government for the purpose of this rule. The Comptroller General and the ~~Head—Commissioner—of—Paper—Currency.~~ is authorised to allow remuneration to punkha-pullers in Civil Account and Currency offices, at the rates sanctioned by the Local Government for their employés. The Director, Central Research Institute, also exercises the powers of a Local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by Local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by Local Governments for those places.

(*c*) Section-writing and copying

No charge may be made for section-writing, *i.e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments including in this term Collectors and District Magistrates and District and Sessions Judges may be empowered by Local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

(*d*) Official publications

Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, Local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Official publications* (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the

* The following are not to be considered official publications:—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply):—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

Appendix BBBB, page 300, clause (*b*)—

In lines 9 and 10 for "Head Commissioner of Paper C
substitute "Controller of Currency are" *and in line 12 ins*
tively" *after* "Currency offices"

7th Li

Page 299, Appendix B. B. B. B.—

For the words "of coolies engaged on Public Works, on daily or monthly wages and audited by the Civil Account officer" in lines 3, 4, and 5 of Clause (*a*) *substitute* "of coolies engaged in the Civil Department on manual labour and paid daily or monthly."

address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

It is left to the Local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

Exceptions.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post and Telegraph Department respectively on cash payment by officials and others requiring them.

Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(*e*) Books, newspapers, etc.

Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate. In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, Local Governments and Departments of the Government of India are authorised to delegate to such Heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

Books for the Education Department should be obtained under the present rules and usage of the several Local Governments concerned.

The several Departments of the Government of India, the Local Governments (except the Governments of Madras and Bombay), and Administrations, all Heads of Departments, and all Officers to whom the power to purchase books and news-

papers or other publications has been delegated under the terms of the Resolution No. 4465—4498-37, dated the 29th May 1907, as modified by Resolution No. 6802—6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure. Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

Payments for Books and Maps procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

Judicial Officers may purchase books suitable for a Law library, within their Budget allotment, without obtaining previous sanction of Government.

NOTE.—This article does not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

(*f*) Stationery and Rubber Stamps.

Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty local purchases of stationery and rubber stamps, up to a limit of ₹20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

(*g*) Postage labels

Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*h*) Country scales

Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(*i*) Liveries (Imperial)*

Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules :—

(i) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master General, or, other officer of the Army Head-Quarters, or other officers who may from time to time be brought under

*The belt and badge ordinarily worn by peons are not included in the term livery.

Pages 302, 303, Appendix B. B. B. B., Clause (i) (i)—

In twelfth line on page 303 for Rs. 30, substitute Rs. 45.

[*10th list—1-10-15.*]

Appendix BBBB, page 303, clause (*i*) (*iii*)—

Substitute the following for the 1st sentence

" Subject to any special orders by competent authorit
attached to an establishment located on public grounds at
entitled to livery, may be provided with warm clothing cost
second year, and with a blanket costing R2-8 every year."

Page 303, Appendix B. B. B. B., Clause (i), Item (ii)—

Insert the following as a note under the above item.

NOTE :—The supply of liveries to the peons of the Comptroller General's office is regulated under special orders.

[*10th list—1-10-15.*]

Appendix BBBB, page 303, clause (*i*) (*iii*)—

Substitute the following for the 1st sentence :—

" Subject to any special orders by competent authority an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year."

7th List—15-1-15.

these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

(*a*) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.

(*b*) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and ~~R30~~ and R60 for jemadars, according to the rank of the officer on whom they attend.

(*ii*) Other offices should be brought under the rule issued by the Local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the Local Government which should state the rules issued by it.

(*iii*) ~~Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.~~ Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

(*j*) Liveries (Provincial) *

Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers, who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing

* The belt and badge ordinarily worn by peons are not included in the term livery.

may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

N.B.—The rule as regards the submission of certificate and details in Article 93 (i) also applies in the case of liveries (Provincial).

(*k*) Supply of Articles for the public service.

Subject to the provisions of the rules specified below, and to any instructions regarding specific articles which have been, or may be, issued by the Government of India from time to time (*e.g.*, those relating to the supply of stationery), the following are the rules relating to the supply of articles required for the public service :—

RULE 1.—*Articles manufactured in India from Indian materials.*

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose and the price not unfavourable.

RULE 2.—*Articles manufactured in India from imported materials.*

All articles manufactuerd in India from imported materials should, by preference, be purchased in India subject, however, to the following conditions :—

(*a*) That a substantial part of the process of manufacture of the articles purchased has been performed in India.

(*b*) That the price is as low as that at which articles of similar quality can be obtained through the India Office.

(*c*) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

RULE 3.—*Articles which are not manufactured in India.*

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases :—

(*a*) When the articles are already in India at the time of order and the cost of the supply does not exceed the limits prescribed in Rule 9.

(*b*) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—

(*i*) That the firm is approved by the Government of India and is included in the list of firms so approved.

(*ii*) That the materials are subject to the current specifications and tests prescribed by the Government of India.

RULE 4.—*Particular articles which may be purchased in India.*

The following articles, whether manufactured or produced in India or not, may be purchased in India :—

(*a*) Those of a perishable nature.

(*b*) Explosives.

Page 304, Appendix BBBB—

(*k*) Supply of Articles for the public service.

Substitute the following for the preamble:—

The supply of articles for the public service in India are subject to
below and also to any subsidiary instructions regarding specific article
or may be issued by Government of India from time to time (*e.g.*, th
supply of stationery). The rules specified here have been sanctioned b
State, but the Government of India are authorised to sanction departur
in cases in which (*a*) such a departure is absolutely unavoidable, (*b*) ex
irregularly incurred and there is no alternative but to condone the irr
in both cases that when the expenditure involved exceeds ₹10,000
be reported to the Secretary of State.

Appendix BBBB.—Sundry Rulings relating to Contingent Charges—

Page 304.—(*k*) Supply of articles for the public service—

In line 1 before the word "rules" *insert* "general". *After* "rules" *in line 6 add* "relevant from the accounts point of view." *After* "service" *in line 7 add* "G. I., C. & I. Dept., Resolution No. 6847—6892-33, dated 12-9-12."

)4, *Appendix B. B. B. B., Clause* (*j*)— Page 304

ine 2 of the "N. B." under this clause for the words
e 98 (*i*)" *substitute* "Clause (*i*) of this Appendix."

5th list, 1-4-14.

Page 304-7, Appendix BBBB, clause (*k*)—

Page 3

Rule 2.—Insert the following Note :—

In
" Artic

NOTE.—The term "a substantial part of the process of manufacture" in clause (*a*) means that a substantial part of the preparation of the finished article must be performed in India, whether from raw materials or from component parts obtained in a finished state from other sources.

Rule 3.—Clause (*b*) (1) : continue this clause by adding the following words "*vide* Schedule B, Appendix 30, P. W. D. Code, Volume III."

Add the following Note under this rule :—

NOTE.—Articles of clothing and equipment of European manufacture required for the Burma Police Department may be procured for the present without the intervention of the India Office.

Rule 4.—In the heading as well as in the second line substitute "should" for "may," for the proviso introduced by the first list of corrections read "provided that they comply with the current specifications, are of the requisite quality and can be obtained at a not unfavourable price."

Substitute the following for clause (f) :—

(*f*) "Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants

of not more than 25 kilowalt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the Store Department of the India Office."

Insert the following new clauses as (j) and (k) and re-number the existing clause (j) as (l) :—

(*j*) British Columbian timber.

(*k*) Plant and materials for small gas installations the cost of which does not exceed ₹15,000.

Rule 5.—Substitute "Rule 13" for "Rule 9." Rule 7. Clause (*iii*). Substitute "Rule 13" for "Rule 9" clause (V). Substitute the following for this clause :—

(V) China glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences which are furnished by Government."

Insert the following new clause (*x*):—

"Articles required for Viceregal residences in special and urgent cases."

Rule 12.—For the No. and date of the Commerce and Industry Department Resolution, as amended by the 1st list of corrections, read No. 5829-5876-11, dated 24th July 1913."

Insert the following Note :—

"NOTE.—By 'important iron or steel work' are meant articles of iron or steel, which from important components of the project in hand, *e.g.*, bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officers' requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications."

Rule 13.—*Add the following entry to the list of officers* :—"Superintendent of Port Blair."

Insert the following as Note 1 under Rule 13 and re-number the existing Note as Note 2 :—

NOTE 1.—The above powers are subject to the rules of the budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. In Note 2, as re-numbered make the following amendments :—

For "Director of Industrial and Technical Engineers, Madras," *read* "Directors of Industries."

For "Honorary Director of Fisheries, Madras" *read* "Directors of Fisheries."

Omit "Director of Industries, United Provinces."

For "Principal of the Training College, Lahore," *read* "Principals of Training Colleges."

For "Principal, Bombay Veterinary College," *read* "Principals of Veterinary Colleges."

For "Provincial Directors of Agriculture" *read* "Directors of Agriculture."

For "Director of Public Instruction, Bengal, for the mining classes in the coal fields" *read* "Directors of Public Instruction."

For "Sanitary Commissioner, Madras, as the principal working member of the Malaria Board" *read* "Sanitary Commissioners."

Insert the following as Rule 14:—

Rule 14.—*Power to sanction departures from the rules.*

The Government of India have power to sanction departures from the rules in cases in which such departure is absolutely unavoidable, subject to a report to the Secretary of State if the expenditure exceeds ₹10,000.

2 305, *Appendix BBBB, Clause (K), Rule 4—*

Add the following as sub-clause (l) under Rule 4, renumbering the present sub-clause (l) as (m) :—

(*l*) Cheap articles of common use required in small quantities only.

[*18th List—2-7-17.*]

Page 305—

Rule 5.—For "₹50" *in line 11 read* "₹750."

Rule 7.—Insert the following under clause (vii) at page 306 :—

(*viii*) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).

Page 305, Appendix BBBB, Clause (K), Rule 4—

Add the following as sub-clause (l) under Rule 4, renumbering the present sub-clause (l) as (m) :—

(l) Cheap articles of common use required in small quantities only.

[*18th List—2-7-17.*]

(c) Block tin.
(d) Wines and Spirits and English-bottled beer for the use of Government Hospitals in India.
(e) Kerosine oil.
(f) Plant and materials for electric lighting installations intended to take current from existing centres. The local purchase of electric power-plant which involve the provision of generators and cables for distributions is not, however, permissible under this clause.
(g) Australian timber.
(h) Australian copper.
(i) Italian marble.
(j) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

NOTE.—Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

RULE 5.—*Special Purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director General of Stores, or when owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which under the foregoing rules should be obtained through the Store Department the purchase may be made in India, subject to Rule 9 provided that the articles are already in India at the time of order, but in such cases if the value of the articles exceed ₹50 the sanctioning officer should place on record the reasons which make the local purchase desirable.

This record shall be available for the information of the Accountant General, the Examiner of Accounts or the supervising officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

RULE 7.—*Method of obtaining Stores not purchased in India.*

All articles which under the foregoing rules are not to be bought in India should be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. Such purchase is at present permissible in the case of the following articles:—

(i) Seeds.
(ii) Cinchona bark.
(iii) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in Note to Rule 9 below.

(iv) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes.
(v) China glass, cutlery, plate and crockery for the residences of Heads of Provinces.
(vi) Australian timber.
(vii) Australian lead.

NOTE 1.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

NOTE 2.—The power conferred by Rule 7 (iii) and (iv) above covers the purchase through local agents of articles required for experimental or research purposes.

RULE 8.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the Local Government or Administration. A list of approved firms is given in Commerce and Industry Department Resolution No. 4941—4988-102, dated 14th July 1909.

RULE 9.—*Financial limits on powers of officers to make purchases in India.*

In the case of purchases made under Rules 1, 2 and 4, an officer's powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts. But in the case of purchases made in India under Rules 3 (a) and 5, the limits for expenditure on any one article or any number of similar articles purchased at one time are as follows :—

(a) *Civil Departments.*

(i) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Collector whom the Local Government may select	Rs. 250
(ii) Other officers authorised to incur expenditure	50
(iii) Controller of Printing, Stationery and Stamps	1,000
(iv) Local Government or Administration :—	
1. In case of purchases made under Rule 3 (a)	3,000
2. In case of purchases made under Rule 5	Full Powers.

The powers of a Local Government are also exercised by the following officers :—

Surveyor General of India.
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
Director-General of Observatories.
Director-General of Posts and Telegraphs.
Political Resident, Persian Gulf.

NOTE.—The Comptroller General and the Accountants General can purchase in the local market any one articles of European manufacture or any number of articles of the same description not exceeding R250 in value.

NOTE 2.—The Officers named below may obtain direct from manufacturers or dealers in England, America, Japan or any other foreign countries such articles as they may

Insert the following after Rule 7 :—

* * *

Rule 10.—In all cases in which the selection of source of suppl depends upon comparison of prices, the procedure to be adopted for suc a comparison is as follows :—

(*i*) A reference should be made to Home prices shown in the Rate Lists, and freight should added at the lowest rates paid by the India O together with 13*s.* 4*d.* per £100 for interest, 2s per £100 for insurance, and 3*d.* per ton fo brokerage.

(*ii*) In cases of important contracts the pri in the English market should be ascert telegraphic reference to the Director Ge Stores.

(*iii*) In cases where the necessary information a Home prices is not available from the Rate Li the purchase in India shall be subject to the co dition that the price is not unfavourable.

(*iv*) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included :—

(*a*) Landing, wharfage, and port charges as shown in the Rate Lists.

(*b*) Customs duty as shown in the Tariff to b applicable to the article in question, to calculated on its cost *plus* the additio charges mentioned in the earlier part of t rule.

(*v*) The cost of carriage to site from port or p of manufacture, as the case may be, shall be ta into account.

Appendix BBBB, page 306, clause (*k*), Rule 13—

Add the following to the list of officers in the Note to Rule 13 :—

"Chief Conservator of Forests, Burma."

Page 306, Appendix BBBB—

(*k*) Supply of Articles for the public service.

Rule 7 (*v*):—

After "crockery" *insert a comma and add* "and linen"

2nd List—1-6-18.

~~Page 328, Appendix D—~~

Page 306, Appendix B. B. B. B. —

Add the following to the list of officers under the Note to Rule 13 as amended by the 1st list of corrections :—

"Chief Malaria Medical Officer, Punjab."

6th list—1-8-14.

Page 306 Rule 8 —

For "RULE 8" *read* "RULE 12." *In line 4 omit the full-stop after* "Administration" *and add* "and entered in a schedule as corrected from time to time by the Government of India."

For the existing reference quoted in line 6 of this rule to Commerce and Industry Department Resolution, read "No. 6847—6892-33, dated 12-9-12."

Page 306, Rule 9—

For "RULE 9" *read* "RULE 13." *Omit Note 1 under this rule and also* '2' *from* "NOTE 2."

Page 306, Appendix BBBB—

(*k*) Supply of articles for the public service.

RULE 7.—*Insert the following under clause amended by the 1st List of corrections, dated 10th*

(ix) Chemicals and Sc
value required by G
leges, which do not
and testing.

NOTE 3.—The Institutions, empowered by Rule 7 (*ix*), al
the suppliers ship the stores and are made responsible for pack
to ensure safe transit and that payment is deferred until the a
found satisfactory.

Page 306, Appendix BBBB, clause (*k*)—

Insert the following as Note 3 under rule 13 of this clause:—

NOTE 3.—The financial limits imposed under this rule in respect of purchases made under Rule 3 (*a*) and (5), do not apply to the purchase of articles required on mobilisation, or during the continuance of military operations.

8th List—1-4-15.

Page 306, Appendix BBBB.—

Substitute the following for Rule 7(IX) of this Appendix, introduced by the 2nd List of Corrections, dated the 1st June 1913, retaining note 3 under it :—

Rule 7(*ix*) "Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

Page 307, Appendix B. B. B. B., Clause (m)—

In line 3 of the note under this Clause for the words "Article 98 (*o*), Civil Account Code" *substitute* "Clause (*o*) of this Appendix."

5th list, 1-4-14.

Page 307.—In the list of officers under Note 2 to Rule 9 add the following :—

Director of Public Instruction, Bengal, for the mining classes in the coal-fields.

Director of Industries, United Provinces.

e 307.—Omit Note 2 on this page under the list of officers.

Appendix BBBB, page 307—

Add the following to the list in Note 2 to Rule 9 :—

Director, Madras Cinchona Department.

1st List—10-3-13.

Page 307—Appendix B. B. B. B.

Add the following entry to the list of officers in note 2 to Rule 13 of this Appendix :—

"Inspector of Science and European Schools, Central Provinces."

15th list—1-11-16.

require for experimental or research purposes, within the limit of the funds annually allotted to them for the purpose in the Budget.

Superintendent, X-Ray Institute.
Chemical Examiners.
Superintendents of Vaccine Depôts.
Principals of Medical Colleges.
Superintendents of Medical Schools.
Directors of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.
Principals of Arts Colleges.
Principals of Technical and Industrial Institutes.
Director of Industrial and Technical Inquiries, Madras.
Honorary Director of Fisheries, Madras.
Principal of the Central Training College, Lahore.
Principal, Bombay Veterinary College.
Surveyor-General of India.
Inspector-General of Forests.
Director-General of Observatories.
Director of Botanical Survey.
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
Imperial Bacteriologist, Civil Veterinary Department.
Imperial Agricultural Chemist.
Imperial Mycologist.
Imperial Entomologist.
Provincial Directors of Agriculture.
President of the Imperial Forest Research Institute.
Principal of the Imperial Forest College.
Director, Geological Survey of India.
Railway Board.
Sanitary Commissioner, Madras, as the principal working member of the Malaria Board.
Officer in charge of the Experimental Sewage Installation at Poona.

NOTE 2.—Local Governments may authorise Medical officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil medical officers in charge of districts and whole-time Superintendents of Jails in their capacity as medical officers of Jails and Jail Hospitals to purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demands up to a limit of R100 in each case : provided that such medicines are not usually supplied by the Medical Store Depôts and that there is Budget provision to cover the cost.

(*l*) Jail supplies and police clothing.	Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.
(*m*) Recurring charges . .	No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by Article 98 (*o*), Civil Account Code. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

Exceptions.—(*a*) All officers entitled to draw Contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the Local Government may desire to impose.

(*b*) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits.

When the accommodation is provided in a separate building.	R100 a month.
When the accommodation is provided in a building partly used as a private residence.	One half the total rent subject to a maximum of R45 a month.

(*c*) The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(*n*) Rent . . . . . The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

This rule does not authorise payments or adjustments between departments.

The responsibility for the recovery of rents for officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department (see Articles 1184 to 1190, Public Works Department Code, Volume I, Chapter XII), but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of R144 per annum in each case, subject to the condition specified above. Heads of Departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation referred to in clause (*m*).

(*o*) Municipal and Cantonment taxes. Municipal taxes on a Government building other than military are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate

Appendix BBBB, page 308, Exception (*c*), clause (*m*)—

Add the words "the Chief Inspector of Mines in India" *after the words* "Director of the Agricultural Research Institute, Pusa" *in line 2 of Exception* (*c*).

7th List—15-1-15.

Appendix BBBB, page 308—

Add the following as Note 2 under clause (n), numbering the present note as Note 1:—

" NOTE 2.—The Director of Public Instruction, Madras, is authorised to sanction the payment of rent for lands and buildings leased on behalf of Government up to a limit of ₹100 per mensem, subject to the existence of budget provision and to the production of the Executive Engineer's certificate specified above, as to the necessity for renting the building."

Page 308, Appendix BBBB., Clause (m)—

Add the following as exceptions (d) and (e) to this clause :—

(*d*) Departments of the Government of India are empowered :—

(1) To sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case ; and

(2) To sanction telephone rents for connections with existing telephone systems whatever the amount.

(*e*) The heads of Imperial Departments enumerated in Part I of Appendix I-A, Civil Service Regulations, with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

[*17th List—1-4-17.*]

Appendix B. B. B. B., page 309, clause (t)—

Insert the following note under this clause :—

Note.—With reference to Rule 1 of the Rules for the supply of Articles for the Public Service under clause (k) above, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

[9th list—1-7-15.]

from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

(*p*) Fixtures and their repairs. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

(*p*) (*a*) Electrical Installation. All works and repairs in connection with electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the Local Government.

As a general exception to this rule the Telegraph Department is authorised to execute works and repairs in connection with installations in telegraph buildings, including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule.

In all cases the Department carrying out the work will bear the cost.

(*q*) English churches Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department, Resolution No. 178, dated 21st May 1898, as amended by Home Department No. 397, dated 13th September 1907.

(*r*) Postal commission Payments for Postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the Local Government.

(*s*) Telegrams State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(*a*) in cases of great emergency.

(*b*) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(*t*) Chubb's locks. The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent

(*u*) Petty Construction and Repairs.	Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only when it does not exceed R2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure. These orders do not refer to the Forest and Salt Departments.
(*v*) Type-writers . . .	Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the Local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department. The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4,966-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery. The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the Local Government.

See slip-U. following this page.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil Accounts (including Postal and Telegraph Accounts) Offices. ~~Currency Departments and Mint and Assay Offices, Calcutta and Bombay~~.

NOTE 3.—The Inspector General of Forests, the Director General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1.

(*w*) Commission to Banks .	Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the Local Government or Administration before sanctioning such special arrangements should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

Appendix BBBB, page 310, clause (*v*)—

Insert the following at the end:—

If a typewriter cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new typewriter in place of the one returned.

~~1st Inst. 10-8-13.~~

Appendix BBBB, page 310, clause (*v*)—

Add the following as Note 4 to this clause :—

" Note 4.—The Director of Statistics is authorised to sanction the supply of type-writers required for the use of his office."

7th List—15-1-15.

Appendix BBBB, page 310, clause (*v*), Note 2—

Delete the last portion of the note beginning from " Currency Departments " *and in its place insert* " Under similar conditions, the Controller of Currency can sanction the supply of type-writers and duplicators to Currency, Mint and Assay Offices."

7th List—15-1-15.

Appendix BBBB, page 310—

Insert a new clause :—

(*x*) Motor cars

Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

(*a*) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than R50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than R15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(*b*) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

Page 311, Appendix C—

For the words "and No. 1605-A, dated 3rd April 1900" in the fifth line of the heading of this Appendix, *substitute* "No. 1605-A, dated 3rd April 1900, and No. 289-A, dated 19th March 1914."

6th list—1-8-14.

APPENDIX C.

[See Chap. 7, Art. 102, Vol. I., C. A. C.]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894. (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, and No. 1605-A., dated 3rd April 1900.)

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Work- Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award. and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the appointment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer

shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed in deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representive must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

(i) No sums exceeding Rs. 50 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) With each money order shall be sent a receipt in Form C duly filled in. The post office will return the receipt after it has been signed by the payee to the officer making the payment who will dispose of the receipt in the usual way.

(iv) For the words "paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$" in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the Local Government with the approval of the Government of India.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. Payment of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A Local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance of the following rules:—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

Page 312, Appendix C, para. 6—

Insert the following as Note 3 to this para. :—

"NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than Rs. 50 awarded as compensation in land acquisition cases."

6th list—1-8-14.

Page 312, Appendix C., Rule 6, Note I—

Substitute the following for Rule (*iii*) thereunder :—

In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry " Received the sum specified above on "; sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

5th list, 1-4-14.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.
(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R ."
(5) A periodical examination of pass-books, from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court has been made himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

13. In making the payments due, under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as land down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Form A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

17. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance* on such dates and in such instalments as the Local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

* These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—

"Deposits for work done for Public bodies or individuals," while any charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers, have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8 of this annexure.

A.

No. and date of Statement _____

Date of Award _____

Name of work for which land has been acquired _____.

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____, page _____.

Statement showing compensation awarded by _____ *under Section* _____, *Act I of 1894, to all the persons interested in the plot of land situated in the village of* _____ *in estate* _____, *No.* _____ *on the Revenue Roll of the District of* _____, *Purgunnah* _____.

1	2	3	4	5	6	7	8	9*		10*	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks.	Number and date of Voucher.		Date on which possession of the land was handed over to the Departmental Authorities for whom it is acquired.	
								No.	Date.	Date.	Reference to the report stating the date.
		R. a. p.	*R a. p.*	*R a. p.*	*R a. p.*						

* To be filled up in the Accountant General's Office.

Note 1.—Each award statement should be confined to the lands to be taken under one declaration—*i. e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2.—Regarding column 7, see note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.——— *dated*———.

Name of work for which land has been acquired———.

No. and date of declaration in———*Gazette, viz.*, No.———, dated———, page———.

1	2	3			
		PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT.			
		a	b	c	d
Serial No. in the Statement of Award under Section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		R *a.* *p.*	*R* *a.* *p.*	*R* *a.* *p.*	*R* *a.* *p.*

NOTE.—In noting these particulars in the Award Statement, it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this Statement.

B.

No. and Date of Statement_____

Name of work for which land has been acquired_____

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated _____, page_____.

*Statement showing the amount of compensation awarded by the Court of*_____ *under Section 26 of Act I of 1894.*

1	2	3	4	5	6	7	8
Serial No. in the Statement of award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		R. a. p.	*R. a. p.*	*R. a. p.*	*R. a. p.*		

No. of Vouchers

Name of work for which the land has been acquired

No. and date of declaration in *Gazette, viz.*, No. , dated

Serial No. in Award Statement No. , dated

Name of payee

I of

pergunnah , zillah ,

do hereby acknowledge to have received Rupees* C. Rs.† only.

on account of cost of land taken up by Government, Dated 191

as detailed on reverse.

Signature of the payee

Locality

Paid in my presence by cheque / in cash to

the sum of District

pergunnah Station

resident of villages

* In words.

† In figures.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

No. of Vouchers

Name of work for which the land has been acquired

No. and date of declaration in *Gazette, viz.*, No. dated

Serial No. in Award Statement No. , dated

Name of payee

I of

pergunnah , zillah ,

do hereby acknowledge to have received Rupees* C. Rs.† only.

on account of cost of land taken up by Government, Dated 191

as detailed on reverse.

Signature of the payee

Locality

Paid in my presence by cheque / in cash to

the sum of District

pergunnah Station

resident of villages

* In words.

† In figures.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____, *Rupees*_____ *Annas*_____ *Pies*.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

CC.

Consolidated voucher for payment made during _____ *191* , *in accordance with Award statement No.* _____, *dated* _____, *on account of land acquired for* _____ *in the district of* _____, *Tehsil* _____, *Mouza* _____.

1	2	3	4			5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			R	*a.*	*p.*	
	TOTAL					

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees* _____ annas* _____ pies* _____ only.

* In words.

Dated the _____ *191* .

Signature of Officer.

D.

Name of work for which land has been acquired_____

*To the Judge of the Court at*_____.

*The Sum of R*_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ *191* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

*To the Judge of the Court at*_____.

*The Sum of R*_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ *191* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

*To the udge of the Court at*_____.

*The Sum of R*_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ *191* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED_____

To the Officer in charge of _____ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R_____ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
	TOTAL .			

Dated 191 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____

To the Officer in charge of _____ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R_____ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
	TOTAL .			

Dated 191 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

Pages 322-323.—

Insert the following as a new Appendix, numbering it as CC.:—

APPENDIX—CC.

[See Chapter 8, Article 137 (h)].

Rules for the guidance of persons sending patients for treatment and for patients arriving at the Pasteur Institute Kasauli.

1. The Government of India have granted both to Government servants and to such indigent persons as are unconnected with the public service and are not assisted by private employers, etc., certain concessions to enable them, when bitten by a rabid animal, to proceed without delay to the Pasteur Institute at Kasauli for treatment. These concessions are as follows:—

(1) Any Government servant, who has difficulty in finding at once the means to enable him to proceed to the institute and whose substantive pay exceeds ₹100, but does not exceed ₹500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli and back, namely, (*a*) a single fare each way by railway of the class by which he is entitled to travel on duty, and (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than twelve monthly instalments.

(2) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli at his own expense, may, provided that he is drawing not more than a substantive pay of Rs. 100 a month, be granted : —

(*a*) his actual travelling expenses to Kasauli and back not exceeding the amount admissible under the rule laid down in clause (1) above. [Government servants of the third and fourth classes (as defined in article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of local Governments] ;

(*b*) an advance of one month's pay ; and

(*c*) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave. (Any leave required in excess will be treated as privilege or sick leave.)

(3) Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to, and from, the Pasteur Institute, at the rates of daily allowance admissible to officers of third and fourth classes (as the case may be) under article 1063 of the Civil Service Regulations.

(4) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses [as defined in clauses (1) and (2) (*a*) above] of the person bitten to Kasauli and back *plus* one month's pay. If his pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient. The advances will be recoverable in the same manner as those referred to in clauses (1) and (2) (*b*) above. If his pay does not exceed Rs. 50 a month or if, in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. Local Governments or Heads of Departments may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families of Government servants whose pay does not exceed Rs. 50 a month.

(5) Any indigent person unconnected with the public service, who in the opinion of any officer authorized to grant the concession is

unable to proceed to the Pasteur Institute at his own expense, may be granted :—

(*a*) 3rd class fare by rail if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to Kasauli and back ;

(*b*) maintenance allowance at the following daily rates :— Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment ; Indians 4 annas a day during the journey and 6 annas a day during treatment.

(6) Indigent persons including women, children under 16 years of age and men who are, by reason of age or other sufficient cause incapable of travelling alone, may be allowed one attendant to accompany them to the Institute except in the special cases referred to in the note below when more than one attendant may be allowed, the cost being borne, if no railway concession is granted, by the fund to which the charges on account of the patient are debited. Such attendant or attendants may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages, not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. (This concession is also admissible to Government servants drawing not more than Rs. 100 a month.)

NOTE.—More than one attendant may be allowed on the authority of one of the authorities mentioned in paragraph 7 (*d*) above in special cases as, *e.g.*, when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant, or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

2. The following is a short summary of the rules and regulations which have been laid down by the Government of India for the administration of these concessions :—

(1) Any Government servant, not below such rank as may be fixed by the local Government, is empowered to grant the above-mentioned concessions except the maintenance allowance and return journey charges of indigent patients, which will be paid at Kasauli, and to authorize the immediate departure for Kasauli of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

(2) An intimation in the form appended to this memorandum is to be sent by the despatching officer either with the patient (in a closed cover addressed to the Director) or *with as little delay as possible after the despatch of the patient.*

(3) Allowance for certified indigents and, when admissible, for their attendants also will be drawn as follows :—

(*a*) Conveyance charges from the arrival station to the Institute may be paid by the Director in exceptional

cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied, and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(*b*) Maintenance charges for days spent at Kasauli will be advanced by the Director of the Institute and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(*c*) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

(4) The Director may also make advances to indigent persons who come to Kasauli paying their own expense up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head "32—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a

certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General, Punjab, under the head specified above.

(5) With regard to indigent patients who are sent, for treatment, from the Pasteur Institute to the Civil or Cantonment General Hospital, Kasauli, or are admitted into the Rabies Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in clauses (3) (*b*) and (4) above.

(6) The Director of the Institute may, on the production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules and regulations as a recoverable loan, grant to such a Government servant an advance not exceeding one month's pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his salary in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the Treasury Officer at Kasauli, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's pay, to a Government servant who has already received an advance of one month's pay before his departure for Kasauli but has run short of funds while under treatment. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the Institute.

FORM OF INTIMATION.

(*a*)_____is hereby directed to proceed for Anti-rabic treatment to Kasauli and is allowed to take (*b*)_____ as his attendant. He is a (*c*)_____sent at the expense of (*d*)_____ who will bear all further charges in connection with his treatment.

He has been granted the concessions noted on reverse.

Substitute "Officer-in-charge" *for* "Imperial Bank of Persia" *against the entry* 'Bushire' *in the list under* '*India.*'

15th list—1-11-16.

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treasury for payment of Establishment and Travelling allowance bills of the Public Works Department.

(*f*)—Allowed to issue Remittance Transfer Receipts direct on the Baibar sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

(*g*)—Allowed to issue Remittance Transfer Receipts direct on the Arvi sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

(*h*)—Allowed to issue Remittance Transfer Receipts direct on the Bhainsdehi, Multai and Lakhnadon sub-treasuries for payment of Establishment and Travelling allowance bills of the P. W. D.

(*i*)—Allowed to issue Remittance Transfer Receipts direct on the Banda sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

[*9th list—1-7-15.*]

Nothing for maintenance at Kasauli and return journey expenses has been advanced to him.

Station_____ Signature _____

(Despatching Officer).

Dated the_____19 . Designation_____

(*a*) Name of the patient.
(*b*) Name of the attendant (if any sent).
(*c*) 1. Government servant.
2. Local Fund servant.
3. Municipal servant.
4 Member of the family of No. 1, 2 or 3.
5. Indigent person.
(*d*) 1. Government, if so, also state, Provincial or Imperial Revenues.
2. Municipal Fund.
3. Local Fund.

N.B.—Nothing to be stated against (*d*) if the patient is a Government servant.

(REVERSE.)

List of concessions granted to_____sent for anti-rabic treatment.

Advance of one month's pay

Road journey allowance to the entraining Railway Station

class Railway fare (tickets) to

Third class free tickets from to

class Steamer or boat hire ℞ per head from to

Diet *en route* days at per day

Road journey allowance Kalka to Kasauli :—

Mileage ℞

Rickshaw ℞

Pony hire ℞

Coolie ℞

Note 1.—Copies of this form may be obtained gratis on application at the nearest dispensary or police station.

Note. 2.—Rates of conveyances plying between Kalka and Kasauli.

	℞	A.	P.		Rs.	A.	P.
Coolie . . .	0	5	9	Pony, 1st class . .	2	9	9
Baggage mule . .	0	15	0	Pony, 2nd Class . .	1	9	9
Dooly . . .	2	6	0	Dandy (8 coolies) .	4	12	0
				Rickshaw (8 coolies) .	5	4	0

[*20th List—2-1-18.*]

Central Provinces.

Add "and the Commandant of the Central School of Musketry" *after* "Officer Commanding" *under note* (*d*) *in the footnote.*

2nd List—1-6-13.

Page 323—Appendix D.

In the list under "India" *insert the following entry under* "Delhi":—

Delhi Sub-Treasury (*b*)		Officer-in-charge.

15th List—1-11-16.

Appendix D.—India, page 323—

Add a new entry below "Coorg (Mercara)" *in the proper columns:*—

Delhi		Bank of Bengal, Delhi.

1st List—10-3-13.

APPENDIX D.

[See Chaps., 9 and 21.]

List of Treasuries which Issue and Cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, should be addressed to those Banks, and not to their Secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca," "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.]

Treasury.	Officer on whom bills may be drawn.
India.	
Calcutta	Bank of Bengal, Calcutta.
Ajmer	Officer in charge.
Nasirabad Sub-Treasury (*b*)	Ditto.
Bushire (*a*)	Imperial Bank of Persia.
Coorg (Mercara)	Officer in charge.
Hyderabad, Deccan	Bank of Bengal, Hyderabad.
Indore	Bank of Bombay, Indore.
Muskat (*a*)	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Officer in charge.
Port Blair (*a*)	Ditto.
Quetta	Ditto.
Fort Sandeman Sub-Treasury (*b*)	Ditto.
Loralai Sub-Treasury (*b*)	Ditto.
Nushki Sub-Treasury (*b*)	Ditto.
Sambhar	Assistant Commissioner, N. I. S. R.
Pachbadhra Sub-Treasury (*c*)	Ditto.
Sehore	Political Agent, Bhopal.
Turkish Arabia (Bagdad)	Political Resident.
Central Provinces.	
Akola	Bank of Bombay, Akola.
Amraoti	Ditto, Amraoti.
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Buldana	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Drug	Ditto.
Hoshangabad	Ditto.
Pachmari Sub-Treasury (*d*)	Officer in charge.
Jubbulpore	Deputy Commissioner.

(*a*) Issues bills, but may be drawn on for public purposes only.
(*b*) Only issues bills, but cannot be drawn upon.
(*c*) Only cashes supply bills drawn by Ajmer, but does not issue any bills.
(*d*) Only cashes remittance transfer receipts drawn in favour of the "Officer Commanding, Pachmari" but does not issue bills and the Commandant of the Central School of Musketry"

Treasury.	Officer on whom bills may be drawn.
Central Provinces—*continued.*	
Mandla	Deputy Commissioner.
Nagpur	Bank of Bengal, Nagpur.
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardah	Ditto.
Yeotmal	Ditto.
Burma.	
Akyab	Bank of Bengal, Akyab.
Paletwa Sub-Treasury (*a*)	Officer in charge.
Bassein	Deputy Commissioner.
Bhamo	Ditto.
Henzada	Ditto.
Insein (*c*)	Ditto.
Katha (Myadaung district)	Ditto.
Kindat (Upper Chindwin district)	Ditto.
Falam Treasure Chest (*a*)	Officer in charge.
Kyauk-phyu	Deputy Commissioner.
Kyaukse	Officer in charge.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Maymyo	Ditto.
Maubin (Maubin district)	Ditto.
Meiktila	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Kanpetlet (*b*)	Officer in charge.
Mogok (Ruby Mines district)	Deputy Commissioner.
Monywa (Lower Chindwin district)	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Myaungmya	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokko	Ditto.
Pegu	Ditto.
Prome	Ditto.
Pyapôn (Pyapon district)	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sagaing	Deputy Commissioner.
Sandoway	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Tavoy	Deputy Commissioner.
Tharrawaddy	Ditto.
Thaton	Ditto.
Thayetmyo	Ditto.
Tounghoo	Ditto.
Yamethin	Ditto.

(*a*) Authorised to issue Remittance Transfer Receipts only. Falam Treasure chest also cashes R. T. Receipts issued for remittance of pay, etc., of the Military Policemen transferred to the Chin Hills.

(*b*) Authorised to issue and cash Local Remittance Transfer Receipts for the purposes of remitting pay, etc., of Military Police.

(*c*) Authorised to issue and cash Remittance Transfer Receipts.

Page 324, Appendix D—

Against Raipur in the list of treasuries under Central Provinces *substitute* the letter (*e*) for (*d*) as inserted by the 9th List of Corrections, dated the 1st July 1915, and *alter* the footnote accordingly.

14th List—1-7-16.

Appendix D, page 324—

Against Raipur in the list of Treasuries under Central Provinces put the letter (*d*) and insert the following footnote :—

(*d*)—Allowed to issue Remittance Transfer Receipts direct on the Sanjari Balodi Mungeli and Janjgir sub-treasuries for payment of Establishment and Travelling allowance bills of the P. W. D.

[*9th list—1-7-15.*]

ge 324, Appendix D—

the letter (*d*) against Papun sub-treasury, in the Burma list as intro-by the 7th list of corrections dated the 15th January 1915, substitute er (*c*).

[*10th list—1-10-15.*]

Page 324, Appendix D—

Under Burma, *add* the following new entry in its proper place :—

" Putao (c) . . . . . 1 Deputy Commissioner."

6th list—1-8-14

Appendix D, page 324—

Insert the following in their proper places in the Burma List :—

Under Kindat—

Kalemyo (*d*)	Officer in charge.
Kalewa (*d*)	Ditto.

Under Moulmein—

Papun (*d*)	Officer in charge.

Insert the following footnote :—

(*d*) Authorised to cash Remittance Transfer Receipts for remittances of pay, etc., of military policemen issued by the Falam Treasury.

Page 325, Appendix D.—

Insert the following under "Manbhoom (Purulia)" *in the Bihar and Orissa list.*

Dhanbaid (*b*) . . .	Officer in charge.

Add the following footnote :—

(*b*) Authorised to issue Remittance Transfer Receipts required by the Jharia Water Board and Mines Board of Health.

Page 325, Appendix D—

Insert the following under Lakhimpur in the Assam List :—

Sadiya Treasure Chest (*a*)	Political Officer.

Foot-note (*a*) —Authorised to issue supply bills on Calcutta *at par* and issue and cash Remittance Transfer Receipts.

14th List—1-7-16.

Page 325, Appendix D.—

Insert the following at the beginning in the list of treasuries under Bihar and Orissa.

Angul.		Deputy Commissioner.

[*20th List—2-1-18.*]

Treasury.	Officer on whom bills may be drawn.
Assam.	
Cachar (Silchar)	Deputy Commissioner.
Darrang (Tezpore)	Ditto.
Garro Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Imphal	Political Agent.
Kamrup (Gauhati)	Deputy Commissioner.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Lushai Hills (Aijal)	Superintendent.
Naga Hills (Kohima)	Ditto.
Nowgong, Assam	Deputy Commissioner.
Jorhat	Ditto.
Sylhet	Ditto.
Bengal.	
Bakarganj (Barisal)	Collector.
Bankura	Ditto.
Beerbhum (Soory)	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "India."
Chittagong	Collector.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinajpur	Collector.
Faridpur	Ditto.
Hooghly	Ditto.
Howrah	Ditto.
Jalpaiguri	Deputy Commissioner.
Jessore	Collector.
Khulna	Ditto.
Malda	Ditto.
Midnapore	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mymensingh	Ditto.
Noakhali	Ditto.
Nuddea (Krishnagar)	Ditto.
Pubna	Ditto.
Rajshahi	Ditto.
Rungpur	Ditto.
Tipperah (Comilla)	Ditto.
24-Pargunnahs (Alipore)	Ditto.
Barrackpore Sub-division	Officer in charge.
Bihar and Orissa.	
Balasore	Collector.
Bhagalpore	Ditto.
Chumparan (Motiharee)	Ditto.
Cuttack	Ditto.
Durbhanga	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Manbhoom (Purulia)	Ditto.
Monghyr	Collector.
Mozufferpore	Ditto.
Nya Doomka	Deputy Commissioner.

Page 326, *Appendix D*—

For the words "Kheri (Mohamdi)" in the list of Treasuries under United Provinces of Agra and Oudh substitute "Kheri (Lakhimpur)."

Treasury.	Officer on whom bills may be drawn.
Bihar and Orissa—*continued.*	
Palamow	Deputy Commissioner.
Patna	Bank of Bengal, Patna.
Pooree	Collector.
Purneah	Ditto.
Ranchi	Deputy Commissioner.
Sambalpur	Ditto.
Saran (Chupra)	Collector.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
United Provinces of Agra and Oudh.	
Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Almora	Deputy Commissioner.
Ranikhet Sub-division	Officer in charge.
Azamgarh	Collector.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Mussooree Sub-division	Ditto.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Gazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Officer in charge.
Lucknow	Bank of Bengal, Lucknow.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Partabgrah	Deputy Commissioner.

See also p

Appendix D, page 326—

In the list of treasuries under United Provinces of Agra and Oudh, for "Almora" and "Ranikhet Sub-division" read "Almora Sub-treasury," and "Almora District treasury at Ranikhet" respectively.

[*9th list—1-7-15.*]

Page 326, Appendix D—

In the list under "Bihar and Orissa" insert the following entry under "Shahabad (Arrah)."

Buxar sub-treasury (*a*)	Officer in charge.

Also add the following Foot-note :—

(*a*) All the treasuries in the Province are authorised to issue Remittance Transfer Receipts on this sub-treasury for the purpose of making payments for supplies made from the Buxar Central Jail.

Against "Dudhi sub-treasury" under "United Provinces of Agra and Oudh" insert the letter "(*b*)" and alter "Note (*a*)" inserted by the 7th list of corrections to "Note (*b*)."

Page 326, Appendix D—

Insert the following below Purneah in the list of treasuries under Bihar and Orissa.

"Kissengunge (c)	Officer in charge".

Footnote—(c) Can issue supply bills on the Bank of Bengal, Calcutta, and also on the District treasuries in Bihar and Orissa and cash bills drawn on it by the Accountant General, Bengal.

Page 326, Appendix D.—

Add the following as a separate sentence at the end of footnote (a), inserted by the 12th list of corrections.:—

"The sub-treasury may also issue Remittance Transfer Receipts for payment of bills of firms with which the jail transacts business.

[*17th List—1-4-17.*]

Appendix D, page 326—

In the list under "United Provinces of Agra and Oudh" *insert the following entry under Mirzapur :—*

Dudhi Sub-Treasury (*a*) . .	Officer in charge.

Also add the following footnote :—

"(*a*) Authorised to cash supply bills only, issued from the Headquarters Treasury at Mirzapur."

Appendix D, page 327—

Cancel the entry relating to "Kangra sub-division" from the list of treasuries under Punjab.

[*9th list—1-7-15.*]

Appendix D.—Punjab, page 327—

Strike out the entry relating to "Delhi."

1st List—10-3-13.

Page 327, Appendix D. (Punjab)—

Cancel the entry relating to "Attock sub-division" from the list of treasuries under Punjab.

5th list, 1-4-14.

Appendix D, page 327—

In the list under "Punjab" *substitute the following for the last sentence in the Footnote (a):—*

"Murree cashes bills and issues Remittance Transfer Receipts during the summer months only, but is also authorised to issue supply bills on the Headquarters Treasury at Rawalpindi throughout the year for its resource requirements."

7th List—15-1-15.

Treasury.	Officer on whom bills may be drawn.

United Provinces of Agra and Oudh—*continued.*

Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.

Punjab.

Amritsar	Deputy Commissioner.
Attock (Campbellpur)	Ditto.
Attock Sub-division	Officer in charge.
Dera Ghazi Khan	Deputy Commissioner.
~~Delhi~~	~~Bank of Bengal, Delhi.~~
Dharamsala	Deputy Commissioner.
Kangra Sub-division	Officer in charge.
Ferozepur	Deputy Commissioner.
Gilgit (*b*)	Political Agent.
Gujranwallah	Deputy Commissioner.
Gujrat	Ditto.
Gurdaspur	Ditto.
Dalhousie Sub-division (*a*)	Officer in charge.
Gurgaon	Deputy Commissioner.
Hissar	Ditto.
Hoshiarpur	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jhullunder	Ditto.
Kashmir (*b*)	Resident.
Karnal	Deputy Commissioner.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Lyallpur	Ditto.
Mianwali	Ditto.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Rawalpindi	Ditto.
Murree Sub-division (*a*)	Officer in charge.
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Bank of Bengal, Simla.
Umballa	Deputy Commissioner.
Kasauli Sub-division (*c*)	Officer in charge.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. ~~Murree cashes bills and issues Remittance Transfer Receipts during the summer months only.~~ see slip

(*b*) Issues bills but cannot be drawn upon.

(*c*) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer receipts from 1st April 1884.

Treasury.	Officer on whom bills may be drawn.
North-West Frontier Province.	
Bannu (Edwardesabad)	Deputy Commissioner.
Miramshah Sub-division	Officer in charge.
Dera Ismail Khan	Deputy Commissioner.
Wana Sub-division	Officer in charge.
Hazara (Abbottabad)	Deputy Commissioner.
Dungagali Sub-division	Officer in charge.
Kohat (*f*)	Ditto.
Kurram (*b*)	Ditto.
Peshawar	Deputy Commissioner.
Mardan Sub-division (*a*)	Officer in charge.
Nowshera Sub-division	Ditto.
Madras.	
Anuntapur	Collector.
Bangalore (*c*)	Resident.
Bellary	Collector.
Chingleput (Saidapat) (*c*)	Ditto.
Chittoor	Ditto.
Coimbatore (*c*)	Bank of Madras, Coimbatore.
Cuddapah	Collector.
Ganjam (Chatrapore)	Ditto.
Chicacole Sub-division (*a*), (*d*)	Officer in charge.
Godavari (Coconada)	Bank of Madras, Coconada.
Rajahmundry (*a*), (*d*)	Officer in charge.
Peddapur (*a*), (*d*)	Ditto.
Guntur	Bank of Madras, Guntur.
Kistna (Masulipatam)	Ditto, Masulipatam.
Ellore (*a*), (*d*)	Officer in charge.
Kurnool	Collector.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (*c*)	Ditto, Ootacamund.
Coonoor Sub-division	Officer in charge.
Nellore	Collector.
North Arcot (Vellore)	Ditto.
Ramnad (Madura)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevelly	Ditto.
Travancore (Trivandrum) (*c*)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free.

(*b*) Issues bills but does not cash them.

(*c*) Issues bills, but may be drawn on for public purposes only.

(*d*) Only remittance transfer receipts on account of Superintendent of Family payments of Madras may be endorsed for payment at these sub-treasuries.

(*e*) Authorised to cash R. T. Rs. only.

(*f*) Issues R. T. Rs. on Kurram Treasury only.

Page 328, Appendix D—

Substitute the following entries for the existing ones *against* the undermentioned treasuries in the list under "Madras".—

Bangalore	Bank of Madras,	Bangalore.
Madura	Ditto,	Madura.
Ramnad (Madura)	Ditto,	Madura.
Salem	Ditto,	Salem.
Travancore (Trivandrum)	Ditto,	Trivandrum.

Page 328, Appendix D.—

Against "Hazara" *and* "Kohat" *in the list of treasuries under N.-W. F. Province, place the letter* (*g*) *and add the following footnote :—*

(*g*) Authorised to issue, for military purposes, Remittance Transfer Receipts on the military treasure chests at Malakand and Drosh on requisitions from officers commanding units.

[*17th List—1-4-17.*]

Page 328, *Appendix D*—

Omit the letter (*f*) *against* Kohat in the list of treasuries under North-West Frontier Province.

Against "Coonoor Sub-division" in the list of treasuries under Madras place the letter (*e*).

14th List—1-7-16.

Page 328, Footnote (b), Appendix D—

Substitute the following :—

"Issues bills but does not cash any, except Remittance Transfer Receipts issued by Kohat Treasury."

Page 328, Footnote (f), Appendix D—

Cancel this footnote.

Page 328, Appendix D—

Insert the following in their proper places in the Madras list :-

Under Tanjore—	
Kumbakonam (*f*)	Officer in charge.
Mannarguddi (*f*)	"
Negapatam (*f*)	Bank of Madras, Negapatam.
Under Madura—	
Dindigal (*f*)	Officer in charge.
Under Tinnevelly—	
Tuticorin (*f*)	Bank of Madras, Tuticorin.

Also *add* the following foot-note :—

(*f*) Remittance Transfer Receipts can be issued direct on these sub-treasuries without limit as to amount.

Page 329, Appendix D—

Under "Bombay" add in their proper places 2 new entries:—

Palanpur (*a*)	Political Agent, Palanpur.
Sadra (*a*)	Do. Mahi-Kantha.

2nd List—1-6-18.

Treasury.	Officer on whom bills may be drawn.
Bombay.	
Aden (*a*)	Political Resident.
Ahmedabad	Bank of Bombay, Ahmedabad.
Ahmednagar	Collector.
Baroda (*a*)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Bank of Bombay, Bombay.
Broach	Ditto, Broach.
Cutch (Bhuj) (*a*)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Bank of Bombay, Hyderabad (Sind)
Jalgaon (East Khandesh)	Ditto, Jalgaon.
Kaira	Collector.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Karachi	Bank of Bombay, Karachi.
Larkana	Collector.
Mirpurkhas	Ditto.
Nasik	Ditto.
Poona	Bank of Bombay, Poona.
Palanpur (*a*)	Political Agent Palanpur
Purandhar Sub-Treasury	Officer in charge.
Mawal	
Rajkote (*a*)	Bank of Bombay, Rajkote.
Ratnagiri	Collector.
Satara	Ditto.
Sukkur	Bank of Bombay, Sukkur.
Sholapur	Ditto, Sholapur.
Surat	Ditto, Surat.
Thana	Collector.
Sadra	Political Agent Mahi Kantha
Mysore. (*b*)	
Bangalore	See under "Madras."
Chikmagalur	
Chituldroog	
Hasan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(*a*) Issues bills but may be drawn on for public purposes only.

(*b*) No bills can be drawn on any treasury in Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Bangalore (under Madras) treasury in favour of the District Officer to whom the amounts are to be remitted. Similarly, District Officers in Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 6318-A., DATED 28TH DECEMBER 1894) REFERRED TO IN ARTICLE 228.

The attention of holders of Government Promissory Notes, who hold them as an investment of more or less permanence, and not for the purpose of immediate sale, is called to the advantages afforded by the system of registration in Book Debt Account.

Registration and Issue of Stock Certificate.

2. Government Promissory Notes of the 3½ per cent. loans may, at the option of the holders, be registered in Book Debt Account, non-transferable stock certificates being issued in lieu.

3. Government Promissory Notes intended for conversion into Book Debt must be surrendered either at the Public Debt Office, Bank of Bengal, Madras, or Bombay, or at the treasury at which interest is payable, together with a written application, forms of which will always be available at the Banks of Bengal, Madras, and Bombay, and may be obtained through the Treasury Officer.

4. The holder will receive in exchange for the consolidated amount of such Notes a stock certificate of the loan to which the Notes appertain, or of any other loan to which he may (subject to the conditions set forth in Notification No. 5288-A., dated 19th October 1894, Article 214, Civil Account Code) desire to transfer his holding.

Reconversion into Promissory Notes.

5. A holder of a stock certificate wishing to reconvert the whole or any portion of the sum it represents into Promissory Notes of the relative loan, may do so by tendering it either to the Bank of Bengal, Madras, or Bombay, or at the treasury at which the interest is payable, endorsed thus:—

"Received in lieu of this stock certificate Government Promissory Notes of ₹ each together with a new stock for the balance amounting to ₹).

But Promissory Notes can be issued only in sums of ₹100 or in multiples of that sum.

Sale or Transfer of Stock.

6. All sales or transfers of Government stock registered in the Book Debt Account must be made in even hundreds of rupees, and by transfer to be executed in the books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from stamp-duty. Deeds of transfer forms can be obtained from the Bank of Bengal, Madras, or Bombay, directly, or through the Treasury Officer.

7. When the transfer has been duly executed and the original certificate lodged at the Bank, the transferee will receive a new certificate.

8. In cases where only a portion of the stock is transferred, the portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

9. Forms of transfer and of special Powers-of-Attorney for effecting sales or purchases are always available at the Banks of Bengal, Madras, and Bombay, on payment of a trifling fee.

Transfer to London.

10. Proprietors of stock certificates who may be desirous of transferring the whole or any portion of the amount to England can, on application, obtain from the Bank of Bengal, Madras, or Bombay, a non-transferable certificate, on production of which at the Bank of England the amount of stock so advised will be registered in the name of the payee and a certificate issued for the same.

Fees.

11. No enfacement or renewal fees will be levied in respect of the issue of stock certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay, will be chargeable at the rate of one rupee for every ₹5,000 or part of ₹5,000.

12. A fee of four annas per cent. is chargeable on each Note issued in lieu of a stock certificate, if the Note does not exceed ₹400, and of one rupee if it exceeds that sum.

Payment of Interest.

13. Warrants for the interest due on Registered Debt may be made payable at Public Debt Office or at any Government Treasury.

14. In the absence of any special arrangement, the interest warrant will, if payable at the Public Debt Office, be delivered, on or after due date, to the Registered Proprietor or his Agent, or to the bearer of a letter from either of them on personal application for it. If it is payable at a Treasury, it will be sent to such Treasury, and will be similarly delivered by the Treasury officer to the Registered Proprietor or his Agent or to the bearer of a letter from either of them.

15. But, if preferred, the Warrant will be sent by post to the Registered Proprietor or his Agent at any address mentioned in a written application which may be made once for all, and will be acted upon until it is revoked.

16. The warrants will be paid on presentation at the Public Debt Office or the Treasury, as the case may be.

Form of Certificate.

17. The form in which stock certificates will be issued under this Notification is printed below.

[NOT TRANSFERABLE BY ENDORSEMENT.]

Book Debt of the_____per cent. Loan of_____

_____Certificate No._____ ₹

*I hereby certify that*_____

*is the registered Proprietor of Rupees*_____

*Government Stock of the*_____*per cent. Loan of*_____

_____*which bears interest at*_____*per cent. pe*

*annum, payable half-yearly from*_____

PUBLIC DEBT OFFICE:
BANK OF ;
*Dated*_____*191*

Comptroller General
or
Accountant General.

Superintendent.

Rules regarding Stock of the various Loans held in Book Debt, Public Debt Office, Banks of Bengal, Bombay, and Madras.

1. May be held, and sales effected, in "even hundreds" of rupees.
2. Certificate not negotiable by endorsement.
3. Sales to be effected by deed free of stamp-duty.

4. Deed to be executed by Principal, or by Attorney under Power of Sale properly stamped.

5. Deeds and forms of Powers are procurable at Public Debt Office, Banks of Bengal, Bombay, and Madras.

6. In case of sale, certificate to be surrendered.

7. Stock may be converted into Government Promissory Notes in even hundreds of rupees, and for this purpose may be surrendered either at the Public Debt Office or at the Treasury where interest is payable.

8. When Stock is required to be converted into Promissory Notes, certificates to be receipted "Received in lieu of this stock certificate Government Promissory Notes of ₹ each (together with a new stock certificate for the balance amounting to ₹)."

9. A fee of four annas per cent. is chargeable on each Note issued in lieu of a Stock Certificate if the Note does not exceed ₹400, and of one rupee if it exceeds that sum.

10. No enfacement or renewal fees charged for issue of Stock Certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay to be charged at the rate of one rupee for every ₹5,000 or part of ₹5,000.

11. Interest may be drawn on such stock by Principal, or his Attorney under properly stamped power.

12. Interest warrants will be issued on due date without previous tender of Stock Certificate.

13. Interest warrants will be made payable either at a Government Treasury or at one of the Public Debt Offices, Calcutta, Madras, or Bombay, and will be delivered either to Principal or Attorney, or to bearer of a letter from either of the former, or will be sent to the Treasury at which payment is required, or direct by post to the Proprietor or his Attorney on written application being made to that effect.

14. Stock may be transferred between Calcutta, Bombay, and Madras, by surrender of the Stock Certificate which will be exchanged for another of which the interest is payable at the specified Public Debt Office.

15. Stock is transferable to London by the Bank of Bengal, Madras, or Bombay and in even hundreds.

16. Notes of the 3½ per cent. Loans of 1842-43, 1854-55, 1st May 1865, 1879 and 1900-01 will be taken in exchange for Stock Certificates of any of those loans provided that no transfer is admissible to the 3½ per cent. Loan of 1900-01 from any of the other 3½ per cent. Loans. (See Financial Department Notification No. 4191A., dated 16th August 1900.)

APPENDIX G.

(See Chap. 18, Art. 303.)

Model Form of Security Bond to be taken from Treasurers.

(Local Governments and Administrations have power to fix the precise terms of the bond without reference to the Government of India.)

Financial Department Resolution No. 760-A., dated 10th February 1906.]

In their Resolution in the Finance and Commerce Department, No. 3857, dated the 5th November 1885, the Government of India circulated, as a model, a form of security bond to be taken from Treasurers or other officers of Government entrusted with the charge of public money. They have recently had under their consideration the desirability of slightly modifying this bond, and the Governor General in Council is now pleased to direct that it be replaced by the form reproduced below. It is to be understood that the form now prescribed is a model only, Local Governments and Administrations having power to fix the precise terms of such bonds without reference to the Government of India. It is left to them to decide whether existing Treasurers should be required to execute bonds in the revised form.

Form of Security Bond.

Know all men by these presents that ——— (*Principal*) ——— of ——— (*1st Surety*) (*2nd Surety*) ——— of ——— are held and firmly bound unto the Secretary of State for India in Council in the sum of R——— to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves ——— heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this ——— day of ——— 191 , and each of us the said ——— doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at ——— other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden ——— was on the ——— day of ——— 191 , appointed to and now holds and exercises the office of Treasurer at ——— ; *and whereas* by virtue of such office the said ——— has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government currency notes, stamp and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or despatched from the Treasury of ——— or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever ; *and whereas* the said ——— as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects (hereinafter together only called " the said property ") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to ; *and whereas* the said ——— is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint ; *and whereas* the said ——— is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit ; *and whereas* the bulk of the said property remains as well in the care charge and custody of he Treasury officer for the time being at ——— as of the said ———

but as between himself and the said Secretary of State for India in Council he the said _____ is alone responsible and answerable therefor and for every part thereof; *and whereas* the responsibility of the said _____ for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the district officer of _____ or other the person exercising his functions for the time being under the sanction of the Government _____ may direct; *and whereas* the said _____ in consideration of his said appointment has delivered to and deposited with and endorsed over to _____ as such district officer as aforesaid Government securities to the extent of ₹_____ of which the numbers, amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said _____ or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons serving under him the said _____, or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said _____ hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; *and whereas* the said (*Principal*) _____ and the said (*1st Surety*) _____ (*2nd Surety*) _____ as his the said _____ sureties in that behalf have entered into the above bond in the penal sum of _____ conditioned for the due performance by him the said _____ and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said _____ and of all and every the persons and person aforesaid;

Now the condition of the above written bond is such that if the said _____ and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said _____ and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders, and further if the said _____ and _____ do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of _____ and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of _____ from and against all and every loss and damage which during the time the said _____ or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of _____ or the said District Officer for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said _____, or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated accepted by or serving under him the said _____ or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise

dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said_____ or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;_____

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said _____and_____shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of_____ _____six calendar months' notice in writing of his or their intention so to do and the liability under this bond. In the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said_____and_____and _____with the said Secretary of State in Council that the Government Promissory notes for ₹_____so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of_____may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of_____ _____, as and for part and additional security (over and above the above written bond) to the said Secretary of State in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of_____ if they shall think fit to the said_____ PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said _____and_____and_____and the Secretary of State in Council that it shall be lawful for the said_____with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of_____first had and obtained to change and substitute for the said Government Promissory notes for ₹_____so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said_____ and_____as such securities as aforesaid_____

AND it is hereby lastly agreed and declared by and between the said_____ (Principal) and the said_____(one Surety) and_____(other Surety) as his the said_____(Principal's) Sureties and the said Secretary of State that in the event of the death of the said_____(Principal) or the vacation by him of his said office of Treasurer the abovementioned Government Promissory notes for ₹_____or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Secretary of State in Council his successors and assigns and in respect of which the said_____ (Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Secretary of State his successors and assigns the Government of India and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory notes shall not be deemed to effect the right of the said Secretary of State in Council to take Proceedings upon or under the said bond against the said_____(Principal) and_____(1st Surety) and_____(2nd Surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the said_____(Principal) and of the said _____(1st Surety) and of the said_____(2nd Surety) shall at all times continue and the said Secretary of State in Council shall be fully indemnified against all such loss or damage as aforesaid at any time.

The schedule above referred to.

APPENDIX H.

[See Chap. 18, Art. 340, Note 3.]

Questions for Treasury Inspections.

[NOTE.—The references in figures are to Articles of the Code.]

PROCEDURE, CHAPTERS 1 AND 18—

1. Are printed forms (chalans) available readily to persons having to pay money into the treasury? (3.)
2. Is money ever received without one? (3.)
3. Are payments made before a formal order is obtained from the Treasury Officer? (309.)
4. Are they at once noted in the cash-book or subsidiary register? (217.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (311.)

The treasurer's account of cash transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon or in a register similar to form 62, at the time of payment? (315.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning? (323.)
8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet? (323.)
9. Does the Treasury Officer see that the cash balance shown against each tehsil agrees with that admitted by the tehsildar on the last returns embodied? (323 note.)
10. Are remittances between tehsil and district treasuries watched by means of the daily balance sheet? (323 note.)
11. Are returns for the account office written up day by day? (317.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (319.)
13. Do officers in charge of tehsil, taluq or sub-divisional treasuries send a monthly certificate or personal verification of their balances?
14. Are the balances of such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (335.) If not in what months, since the last inspection, did he omit to verify the balance and why?

PENSIONS, CHAPTER 19—

16. Are registers kept of the pension payment orders payable at the treasury? (343.)
17. Are the files of pension payment orders complete according to that register? (342.)
18. Are they accessible to strangers: to any one but the Treasury Officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (347.)
21. Are any over-full of notes of payment?
22. Are any improperly detailed new payment of pension having been more than six months due? (Civil Service Regulations, 956.)
23. Does the Treasury Officer regularly check the pensioner's mark with the original order before paying him? (344.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence [Civil Service Regulations, 947 (*a*)] and recorded?

INTEREST, CHAPTER 13—

5. Is a register kept of Government paper on which interest has been made payable at the treasury? (179.)

stitute a note of interrogation for the colon
gers " and omit the rest of the item.

[*9th list—1-7-15.*]

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained ? (235 and 244.)
27. Is the register of interest orders kept up, and are the entries duly made and signed by the recipient ? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year ? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register ? (351.)
30. Does he ever question the admissibility of a deposit ? (246.)
31. Is the order for repayment passed without previous reference to the receipt register ? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer ? (250.)
33. For what accounts are personal ledgers kept ? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account ? (254.)
35. Is a formal acknowledgment of the correctness of the balance, certified by the Accountant General, periodically passed by the officer administering the fund ? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept ? (406.)
37. Under whose key ? (406.)
38. By what precautions maintained in order ? (406.)
39. Is the numerical series of each class unbroken ? (406.)
40. Are the books of forms required for the day's use issued in the morning ? (406.)
41. And are they checked by the Treasury Officer on return in the evening ? (406.)
42. Are issue registers opened before the year begins ? (371.)
43. Is rule and clause, or Accountant General's letter giving authority for issue of each bill, noted in the issue register ? (371.)
44. Are counterfoil of bills issued, initialled by the Treasury Officer ? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random ?
46. Are the issues of duplicates noted in the issue register ? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter ?

47. Are the cross checks given in Article 384, Civil Account Code, understood and applied ?
48. Where are files of original advices of bills drawn on the treasury kept ? (388.)
49. Are those from each treasury laid together in order of date ? (388.)
50. Is the check register of bills payable written up daily from the advices received ? (388.)
51. Does the Treasury Officer ever check the entries by the original advices ? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward ?
53. When the bills are presented for payment, are they checked with the check register of bills payable ? (399.)
54. Are the date and amount of payment entered in the check register ? (394.)
55. Is the fact of payment also marked off in the original advice ? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office ? (396.)
57. In old check registers of bills payable, are lapses marked off ? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid ? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant General ? (457.)
60. Is the pass-book with the Executive Engineer ? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tehsil or sub-divisional treasuries posted in it? (451 (2).)

CASH, CHAPTERS 18 AND 29—

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305.)
67. Does the Treasury Officer himself register (in Form 38) every amount passed into or passed out of double locks at the time with his own hand? (305.)
68. What is the amount in the treasurer's hands? (304.)
69. Are the different kinds of coin kept apart?
70. Is each kind in bags of uniform size? (305.)
71. Are there two locks to the outer door, and who keeps the keys? (603*a*.)
72. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (603*b* (1).)
72A. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the treasury duly observed? (305A.)
73. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (603*b* (2).)
74. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (603*e*.)
75. What is the date of the Executive Engineer's certificate? (603*f*.)
76. Is there any bag or store of coin in the treasury kept apart from the general balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1.)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet? (Form 37.)
79. Does the Treasurer's Daily Balance Sheet show correctly its distribution between treasure under single and under double locks Form? (38.)
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1.)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (573, 597.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coins presented by the public are carefully examined and withdrawn from circulation if tampered with or unduly worn? (579.)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by *those* scales before being cut? (585.)
90. Is small silver readily obtainable on application? (569.)
91. Are requisition for copper coin ever received from tehsils.
92. Are they promptly answered.
93. Is the supply of copper at each tehsil ample to meet all demands? (569. note.)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (569.)
96. Cancelled.
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt? (592.)

CURRENCY—

100. Are universal notes issued from other circles received freely at the Treasury? Are non-universal notes of other circles ever received? (606.)

Appendix H, page 339—

Cancel item 111.

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment ? (609.)
102. Are currency notes ~~of the home circle~~ arranged in bundles according to their denominations ? (612.)
103. Are they placed in order of receipt ? (612.)
104. Are they regularly re-issued in the order of their receipt ? (612.)
~~106. Is the note register punctually kept up ? (617.)~~
107. Is it in English or in vernacular ?
108. Does it separate the different denominations of notes ? (617.)
~~109. Does it separate notes of the home circle from those of foreign circles ? (617.)~~
110. Cancelled.
~~111. Are they ever re-issued without special application from the person receiving them ? (615.)~~
111A. Does the amount of cash and currency notes in the currency chest agree with the balance as shown in the last entry in the currency chest book ? (633.)

Su Sl/on page 285

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date ?
113. What stock is left with the treasurer or official stamp-vendor ?
114. What is under the Treasury Officer's charge ?
115. When was stock last actually taken ?
116. By whom ?
117. Was it found to agree with the balances in the registers ?
118. Are the charges paid from the treasury for sale of stamps in accordance with rules ?

EXCISE OPIUM—

119 to 125. The questions are the same as those regarding stamps, 112 to 118.

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store ?
127. What is their condition ?
128. Who keeps their keys ?
129. What is the state of the treasure boxes ?
130. Are they of uniform size ?
131. Have those in use Chubb's locks ?

MISCELLANEOUS—

132. What record is kept of the Accountant General's orders of retrenchment ?
133. In whose custody is it ?
134. Is reference made to it before new pay is issued ?
134 A. Is a register kept of all gazetted officers drawing their pay from the treasury ?
134 B. Is reference made to it when a salary bill is presented for payment ?
135. Are the corrections to the Civil Account Code posted up to date ?
136. Is the circular file of the account officer complete ?
137. Is it accessible ?
138. Does the Treasury Officer take pains to see that important new circulars are understood ?
139. Are the office registers and records in good order ?

TREASURER—

140. What security does the treasurer give ?
141. Where is the bond kept ?
142. When was it last tested ?
143. What amount is ordinarily left in the treasurer's hands ?
144. Who appoints tahsildars, shroffs or cash-keepers at sub-treasuries ?
145. And on what security ?

APPENDIX H H.

[See Chapter 31, Article 644, Volume I., C. A. C.]

Instructions to a Military Guard in charge of treasure issued as a supplement to those contained in Army Regulations, India, Volume II.

(i) All Treasury remittances of coins, whether from one district to another, or within the same district, must be packed in stout boxes nailed down and bound with iron hooping, without gunney covering or ropes, and with the hoops riveted or nailed together where they cross.

(ii) As boxes secured by padlocks do not adequately provide security of their contents their use is prohibited.

(iii) Whenever circumstances permit, a British Officer will be present where treasure is handed over by the Civil Authorities to a Military Guard either for safe custody or escort.

(iv) The Officer or non-commissioned officer commanding the guard will personally superintend the weighing of each box and satisfy himself that its actual weight is correctly recorded in the receipt furnished by him.

(v) He will also satisfy himself that the boxes correspond in every respect with the description given in clause (1): that they are in good order, and that the seals are intact and give a clear impression of a device which he can read or recognise.

(vi) At each handing over of the treasure the weights are to be carefully checked, the boxes counted and examined, and the condition of the seals scrutinised, a note being made of any that are damaged or defaced.

(vii) Treasure should, except in special cases, be despatched the same day as it is taken over.

APPENDIX J.

[See Chap. 31, Art. 667, Vol. I., C. A. C.]

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Article 667.)

[*These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.*

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *enroute* if any change in the train has been made or anything has occurred to delay its arrival.

"4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"5. The officer in charge of such a guard should be provided with lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '———— bags said to contain coin to the value of ₹ ————' or for ————boxes, with marks and weights detailed in the invoice, said to contain coin to the value of ₹————.' If any box be short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

'Received charge from————, police officer of————district, of Railway wagon No.————, said to contain————boxes aggregating ₹————, wagon No.————, said to contain————boxes aggregating ₹————(and so on). The wagons were duly locked, and one key for each made over; ———— Receipts to be given by other relieving guards are also acknowledged.' The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language otherwise in the officer's vernacular.

"8. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the traffic Manager of the Railway."

Page 342—Appendix J.

Add the following as paragraph 9 :—

"When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in the preformance by the escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking become necessary. The escort officer must not permit the potdar to be interfered with in the execution of his duties.

15th list—1-11-16.

Page 342, Appendix J.—

Insert the following as paragraph 8 of the Instructions, re-numbering the present paragraphs 8 and 9 as 9 and 10 :—

8. The escort officer will present the command certificate for examination to the treasury or bank officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

Page 343, *Appendix K.*—

Insert the following in the heading of Appendix K. before the words "and postage stamps"—

"National Health Insurance stamps used to denote the contributions paid under the English National Health Insurance Act."

3rd List—30-9-13.

Appendix K, page 343—

Rule 1.—For the words "Director General of the Post Office" *in the last two lines, substitute* "Director General of Posts and Telegraphs."

Rule 2.—Before the word "**Assam**" *in line 1 of this rule add* "**Bihar** and Orissa."

Rule 23.—Omit the words "receiving offices, tahsils, thanas and police-stations" *from lines 2 and 3 of this rule.*

8th List—1-4-15.

APPENDIX K.

[See Chap. 33, Art. 720.]

Rules for the custody, supply and sale of stamps of all descriptions, namely, general stamps used to denote the duties payable under the Stamp Act, 1899 (II of 1899), court fee stamps used to denote, the fees payable under the Court fees Act, 1870 (VII of 1870), and postage stamps.

Central Depôts.

1. There shall be five central depôts for stamps of all descriptions in charge of the Controller of Printing, Stationery and Stamps at Calcutta and the Superintendents of Stamps at Madras, Bombay, Rangoon and Karachi, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption except in the case of post cards, envelopes, newspaper wrappers, non-judicial stamps at rates from 2 annas to Rs. 2, and stamps for copies, of which a stock sufficient for one year's consumption shall be maintained. The Superintendents of Stamps in Madras, Bombay, Rangoon and Karachi shall, for this purpose, forward, not later than the 15th of August in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Controller of Printing, Stationery and Stamps, Calcutta. The Controller of Printing, Stationery and Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the five central depôts, including in it the indents of the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi; and shall forward this general indent to the Government of India in the Finance Department not later than the 4th October for transmission to the Secretary of State, whom it must reach not later than the 1st November in each year. The Controller of Printing, Stationery and Stamps should forward a copy of the section of the general indent relating to postage stamps to the Director General of ~~the Post Office~~ Post and Telegraphs.

2. Stamps for Bengal, the United Provinces of Agra and Oudh, Assam, and Central India and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces and Berar, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg, treasuries at Bangalore and Travancore, and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency except Sind, the Central Provinces and Berar (save as provided in Rule 2), and local depôts subordinate to Bombay. The cantonment of Secunderabad, the Hyderabad Residency Bazars, the Railway lands in His Highness the Nizam's Dominions. Abu and Anadra and the connected areas in Rajputana, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. Stamps for the Province of Burma and the Andamans shall be supplied from the central depôt at Rangoon on the indent of officers in charge of local depôts.

6. Stamps for the Province of Sind, Baluchistan, the North West-Frontier Province, the Punjab and Rajputana (save as provided in Rule 4), and for the Residency Treasuries in Kashmir, the Khorasan Agency Treasury and the areas under the jurisdiction of the Political Resident in the Persian Gulf shall be supplied from the central depôt at Karachi on the indent of the officers in charge of the local depôts.

7. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt, having a proper supply, and may comply with the indent in full or in part, as they think fit. If they think that the indent should be increased, they should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

8. Every Treasury throughout India, including those attached to political and salt agencies shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

9. Each local depôt shall, unless the Local Government otherwise directs maintain a supply of stamps not less than the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

10. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare and indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns, for each denomination of stamp of which a supply is required, the total of the balance in the local depôt and any branch * depôts subordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" in this rule may, like that of five months in Rule 9, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer such as the Superintendent of Stamps of the province, or that copy of the indent shall be forwarded to such officer.

11. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court fee stamps, and to the Director General of Posts and Telegraphs in the case of postage stamps, any case in which it may come to his knowledge that the stock of stamp in any local depôt of any description has fallen below the prescribed amount.

12. As soon as possible after the arrival of supply of stamps from the central depôt or from another local depôts, the officer in charge of the local depôts shall personally examine the outward appearance or the boxes of packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. At the head-quarters of a district where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, whom must be present all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 15. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent and a receipt shall be sent not later than seven days after the arrival of the stamps to the officer who sent the stamps.

13. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

14. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Controller of Printing, Stationery and Stamps, or Superintendent of Stamps, as the case may be. Stamps which are through any accident rendered unfit for

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

Page 345, Appendix K, Rule 14—

Strike out the words " in the monthly statement (Rule 35) and " *in the seventh line of this rule.*

[*18th List—2-7-17.*]

Page 345, Appendix K, Rule 14—

Strike out the words " in the monthly statement (Rule 35) and " *in the seventh line of this rule.*

[*18th List—2-7-17.*]

Page 345, Appendix K, Rule 17—

Insert the word 'and' *before the word* 'check' *in line 7, place a full-stop after the word* 'therein' *in line 8, and delete the words* 'and compare the balance shown with the actual balance in the *ex-officio* vendor's hands.' *in lines 8 and 9.*

Substitute the following for 'When it is necessary, etc.' *in line 13 to the end of the rule :—*

"The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular descriptions of stamps given out from double lock. At the end of every day on which stamps are issued from double locks, the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hands and check his registers."

Insert the following as a "N.B." under the rule :—

N.B.—Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

(*21st List—2-4-18.*)

issue at any time after receipt should be similarly returned to the Controller of Printing Stationery and Stamps, or Superintendent of Stamps, as the case may be, as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 35), and in the *plus* and *minus* memoranda (Rule 37).

15. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts, and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

N. B.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

16. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Except in Rangoon, Moulmein, Akyab, Bassein, and Mandalay, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

17. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as thedouble lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. When it is necessary to issue stamps from the store under double lock more than once in one day, the above checks need only be applied at each time of issue to the particular descriptions of stamps issued. But at the end of each day the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hand and check his registers. The same procedure shall be followed if any stamp should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

18. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of on each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the three descriptions of stamps—namely, general, court-fees and postage—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of thedepôt.

19. In Rangoon, Moulmein, Akyab, Bassein and Mandalay, stamps of the value of R50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depôt. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 18 for sales by the *ex-officio* vendor.

20. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

21. A district officer may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

22. Service postage stamps shall be sold for cash, on a written application, from local depôts to Government officials and to persons specially authorized to purchase and use service stamps. On such sale no discount is allowed.

NOTE—Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than Rs. 25 and that an extra charge of two annas in the rupee, calculated on the face value, shall be made to cover incidental expenses.

23. Ordinary postage stamps (including half-anna and one anna unified stamps) shall be sold for cash from local depôts to officers in charge of post offices, receiving offices tahsils, thanas and police stations at which letters are received for despatch, to persons licensed to sell general stamps under the rules framed under the Stamp Act, 1899 (II of 1899), and to the public provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packet, no discount being allowed.

24. Telegraph Masters shall obtain supplies of postage stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public postage stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sales of stamps; but they are allowed permanent advances of postage stamps without payment, the amount of the permanent advance being fixed by the Director General of Telegraphs. When the permanent advance of postage stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is about to be closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue postage stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when treasury reopens by the return of the stamps, or the payment of their value if sold.

25. The officer in charge of each post office, receiving office, tahsil, thana and police station, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps (including half-anna and one anna unified stamps for sale to the public sufficient for the probable demands of one week. Every person licensed under the rules framed under the Stamp Act, 1899 (II of 1899), to sell general stamps is required to keep a similar supply of half-anna and one anna unified stamps.

26. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt: provided that, with the previous sanction of the Government of

Page 346, Appendix K.—

For the last two lines of rule 23 as amended by the 1st List of Corrections, dated the 10th March 1913, substitute the following :—

Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets; National Health Insurance Stamps are sold from the treasuries at Calcutta, Rangoon, Bombay, Karachi and Aden to masters of vessels; no discount is allowed in these cases.

Appendix K, page 343—

Rule 24.—Insert the words "ordinary" *before the words* "postage stamps" *wherever they occur in this rule.*

In line 6 for "Directors of circles and Divisional Superintendents of Telegraphs" *as introduced by the 4th list of corrections, dated 1st February 1914, read* "Postmaster General of circles and Superintendents of Telegraph offices."

Rule 25.—Omit the words "receiving office, tahsil, thana and police-station" *from lines 1 and 2 of this rule.*

In Rule 23 substitute the following for the last two lines :—

Soldiers' envelopes are sold from certain selected local depôts only to Commandi Officers in complete packets; National Health Insurance stamps are also sold from certa selected local or branch depôts to military or civil officers under whom British soldi are serving and to masters of vessels; no discount is allowed in these cases.

1st List—10.8.

Page 346—Appendix K., Rule 24—as modified by correction slip No. 4, dated 1st February 1914.

Cancel the second para. beginning with the words "*Delete* the words .....line 7 of the Article."

5th list, 1-4-14.

Page 346, Appendix K, Rule 24—

For "Telegraph Masters" read "Heads of Signal Offices" whenever the words occur in the rule, and in line 6 read "Directors of Circles and Divisional Superintendents of Telegraphs, the latter up to a limit of Rs. 500" for "Director-General of Telegraphs."

Delete the words "and telegraph" from line 4, and for "telegraph" read "Postage," in line 7 of the Article.

age 347, Rule 34—

Substitute the words "plus and *minus* memoranda" *for the words* nonthly statement" *wherever they occur in this rule, and for the words* Controller of Printing.....Local Government" *in lines 5 to 9 substitute the rds* "Audit Officers concerned."

Page 347, Appendix K.—

For the last sentence of rule 29, substitute the following :—

" Except where the officer in charge of the branch depôt has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge."

For rules 32 and 33 substitute the following :—

32(*i*) Where the officer in charge of the branch depôt has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts and issues from single lock prescribed in Rule 17 of these rules need not be maintained.

(*ii*) In all other cases, Local Governments shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Except as provided in the foregoing rule, sales from branch depôts will be made subject to the same rules as those from local depôts.

[*17th List—1-4-17.*]

India, the Local Government may order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with when the post office authorities do not require it.

28. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit. the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to a branch depot, such supplies being passed through the accounts of the local depôt and treated by the Controller of Printing, Stationery and Stamps, or Superintendent of Stamps, as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in Rule 12.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from she officer in charge.

30. The supply to be kept in a branch depôt should be not less than the probable demand tor three months; but the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. As soon as the number of stamps in the branch depôt falls below the number issued from the depôt in the preceding four months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for each denomination of stamps of which a supply is required the balance in the branch depôt, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, to such other periods as they deem expedient.

32. Local Governments shall fix the period, a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Sales from branch depôts will be made subject to the same rules as those from local depôts.

Returns to and by the Controller of Printing, Stationery and Stamps, Superintendents of Stamps and Accountants General.

34. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock, and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statement for September and March rendered to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or in the United Provinces, the Punjab, the North-West

Page 347, Rule 34—

Substitute the words "plus and *minus* memoranda" *for the words* "monthly statement" *wherever they occur in this rule, and for the words* "Controller of Printing.....Local Government" *in lines 5 to 9 substitute the words* "Audit Officers concerned."

Frontier Province, and the Central Provinces and Berar, to the Local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form :—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 19 , and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, the value of each description is as stated in the margin*. Also that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	Rs.
*General	
Court-fees	
Postage	

	Rs.
†General	
Court-fees	
Postage	

The total values of stamps in this depôt and the branch depôts as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$, to which this certificate is attached. (If there is any difference, add "with exception of the following differences the explanation of which is as follows".)

35. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, separate statements being prepared for general stamps, court-fee stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month of the quantities received from the Controller of Printing, Stationery and Stamps or Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon, or Karachi, or the Local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

36. The statements shall be checked by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or by the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns each Local Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, will be supplied by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Bombay, or Karachi, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

37. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of *plus* and *minus* memoranda or otherwise.

Page 348—

Cancel Rules 35 and 36.

ge 349—

Rule 38—For the words "each Superintendent or Commissioner of Stamps, other officer specified in Rule 34" *in the 1st and 2nd lines, substitute* the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi ".

Cancel Rule 39.

Rule 42—Strike out the second sentence of this rule.

[*18th List—2-7-17.*]

Pa,

38. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, shall send to the Accountant General or Comptroller, such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

39. They shall also every six months intimate to the Accountant General, or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 37 the receipt of the certificates prescribed in Rule 34 and the amount of stock certified to be in balance in each local depôt.

40. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of he receipts, issues, and sales.

41. The Government of India in the Finance Department and the Local Governments in Madras, Bombay and Burma shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller General, to whom the result will be reported.

42. The Controller of Printing, Stationery and Stamps, Calcutta, and Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, shall forward every month to the Director General of Posts and Telegraphs a statement showing the balances and receipts in the central depôt and the issues to each local depôt, of postage stamps during the month. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 34, shall also send monthly to the Accountant-General Post Office and Telegraphs a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him.

FORMS.

	Code. Chapter.
1—2. Gazetted Officer's Bills	4
3—9. Establishment Forms	5
10—12. Contingent Charges Forms	6
13. Bill for Refunds	7
13A. Cash Book for Special Political Expenditure	7
13B. Toshakhana Store Account	7
14—16. Loans and Advances	8
17. Budget	10
18—19. Forms referring to custody of Government Promissory Notes	11
20—26. Forms referring to payment of Interest on Government Promissory Notes	13
27—29. Forms referring to Stock Certificates	14
30—32B. Deposit Forms	15
33—34A. Comparison of actuals with Budget Grants	17
35—38. Treasury Accounts	18
39—40A. Pension Forms	19
41—45. Deposit Forms	20
46—56. Bill Forms	21
57. Survey Department Budget	22
58A—59A. Salt Department Forms	22
60. Memorandum of requirements of the Geological Survey Department	22
60A—60B. Forest Remittances	23
61—64. Public Works Department Forms	24
65—68. Military Schedules	25
69—75. Telegraph Forms	27
75A—80. Forms relating to Coin	29
81—84. Currency Note Forms	30
84A. Resource Estimate Form	30
84B. Certificate to Potdars accompanying Treasure	30
85. Invoice of Currency Notes	31
86. Shipping Master's Account	33

Page 353, Form 1.—

Substitute 'at..... p. c.' *for* 'at 6¼ p. c.' *in the item relating to Exchange Compensation Allowance.*

[*20th List—2-1-18.*]

Form 1.

[See Chap. 4, Art. 42, Vol. I, C. A. C.]

[On a quarter sheet of demy lengthways.]

[NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques made over to a messenger.]

SALARY BILL.

Audit No.

District of	Head of Service.	*Voucher No.*——*of*——*list of payments for*——*19* .

	Monthly rate ₹	a.	p.	Amount. ₹	a.	
Received for (*month or other period*)						
My pay as						
Acting allowance as						
Local allowance as						
Fixed travelling allowance as						
Total claim						
Add—For Exchange Compensation Allowance at 6¼ per cent						
TOTAL						
Less—Annuity deduction at 4 per cent. if a Covenanted Civil Servant						
Net claim						
Less—Fund deductions as detailed on reverse				0	0	0
Income tax on ₹ ₹ a. p. 0 0 0						
Less—Abatement on ₹ paid for insurance ₹ 0 0 0						
				0	0	0
Net amount payable				0	0	0

Rupees

Dated at——— the / 19

(Signature and Official designation.)

Stamp.

Pay Rupees

Dated

Treasury Officer.

The names of the funds, and a money column should be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a Covenanted Civil Servant are taken upon his allowances before annuity deduction.

Form 2.

[See Chap. 4, Art. 49, Vol. I, C. A. C.]

[On foolscap size, both sides.]

District of	TRAVELLING ALLOWANCE BILL OF MR. _____ _____ (OFFICE).	Month of _____
	Head of Service chargeable.	*Voucher No.* _____ *of* _____ *list of payments for* _____ *191* .

Date and hour of Journey.	Route. From.	Route. To.	Purpose of journey [and date of last visit.]*	Railway fare Single Class. Double	Passage money by steamer charges for motor or trolley journey. (for self and servants separately.)	Distance travelled by road. For which mileage is admissible	Distance travelled by road. For which daily allowance is admissible.	Days halted.	Remarks.

Columns continued to other side of page and the last three totalled; then form continued as follows :—

(Space for printing any certificates required to entitle to allowance.)

	R	a.	p.
Railway fare . .			
Passage money . . .			
—Miles by road at . .			
—Day's halt at . .			
Total .			
Deduct Table money for ( ) days . .			
Double / Single P. T. A. for days (C. S. R., Art. 1045/1046) .			
Net claim . . .			

Signature.
Office

Stamp. of officer who travelled.

Memo.

Allotment for 191 -1 .		Passed (*date*)
Expenditure including this Bill.		*District Officer.*
Balance .		Countersigned (*date*).

Rupees
Date

Controlling Officer.

Pay Rupees
Dated

Treasury Officer.

* Where there are orders requiring this date to be stated.

Page 354, Form 2.

[See Chapter 4, Art. 49, Vol. I, C. A. C.]

[On foolscap size, both sides.]

Substitute the following :—

District of	Travelling allowance bill of Mr. .... (office)	Month of
Head Quarters	Head of Service chargeable	Voucher No. of list of payments for 191 —

Date.	Route.				Railway fares.		Steamer fare and table money.			Days halted.	Distance travelled by road, boat or trolley.				Dates of last visit (when required by controlling officer).	Purpose of each visit.	Remarks.
	From		To								For which mileage is admissible.		For which daily allowance is admissible.				
	Station.	Hour of departure.	Station.	Hour of arrival.	Single class (specify class).	Double class (specify class).	Self.	Servants (specify number).	Table money (+ if added, — if deducted), Art. 1023, C. S. R., and Art. 1022, C. S. R.		At full rates.	At half rates (Art. 999 (1), C. S. R.).	At full rates.	At half rates (Art. 999 (1), C. S. R.).		To be given in such detail as to meet the requirements of the rules in Art. 1161 (a) & 1163, C. S. R.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form 2—*continued.*

Columns continued to the end of the 1st page. The form continued on the other side of the page as follows:—

Space for printing any certificates required to entitle to allowance.

	R	a.	p.
Rail way fare (columns 6 and 7)			
Passage money (columns 8 and 9)			
—miles by road at annas for mile (columns 12 and 13)			
—days for which daily allowance is claimed (columns 11, 14 and 15.)			
TOTAL .			
Add / *Deduct* table money for ( ) days column (10) . .			
Deduct single / double P. T. A. for ( ) days Art. 1045/1046 C. S. R. .			
Deduct rent due to Government under Art. 999 (ii), C. S. R. for days at			
Net claim			

Signature of officer who travelled.

Office. Stamp

Memo.

	R	a.	p.
Allotment for 191 — 1			
Expenditure, including this bill.			
Balance .			

Passed (date).

District Officer.

Rupees .

Date .

Countersigned (date).

Pay Rupees .

Dated

Controlling Officer.

Treasury Officer.

Form 2—*concluded.*

Instructions for preparing travelling allowance bills :—

1. Journeys of different kinds and journeys and halts should not be entered on the same line.

2. Number of miles travelled should be entered in all cases of journeys by road or by boat.

3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.

4. Fractions of a mile in the total of a bill for any one journey should not be charged for.

5. When the 1st Item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the " Remarks " column.

6. Totals of columns 14 and 15 will be not of the miles travelled but of the days concerned, those for which half mileage rates are admissible being shown as half days.

Form 2—*continued.*

Instructions for preparing Travelling Allowance Bills :—

1. Journeys of different kinds and journey and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

(*a*) When for an absence from head-quarters of not more than two consecutive days daily allowance is claimed for two days.

(*b*) When mileage or actual expenses in lieu thereof are claimed.

(*c*) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

5. Fractions of a mile in the total of any one journey should not be charged for.

6. When the first item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the remarks column.

Forms Nos. 2 and 9, pages 355 and 368—

Instructions for preparing Travelling Allowance bills :—

After "total" *in item No. 5 of Form No. 2 and item No. 6 of Form No. 9 add* "of a bill for any one journey."

1st List—10-3-18.

Form 3.

[See Chap. 5, Art. 55, Vol. I, C. A. C.]
[To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the_____as it stood on 1st April

Government Orders creating post.	Present Incumbent: Date of Appointment to present post.	Present Incumbent: Date of Promotion to present pay.	Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of incumbent.	Pay of post. Minimum.	Pay of post. Maximum.	Pay of present incumbent and total of each section.
G. I., H. D., 1096, 17th February 1860.			Mundiahoo Tahsil.		Brought forward . .	...	...	1,894
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	1st April 1 75.	Deputy Tahsildar . .	Sept. 1847	Lala Luchman Dass . Acting Tahsildar, Ghiswa	60	80	80
	1st Feb. 1873	.....	,, ,, (Acting)		Ganpat Tiwari (Acting) .			
	1st June 1859	.....	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . .	...	...	40
	6th Nov. 1873	.....	,, Tupah Barsati	1842•	unwari Lall . .		...	25
	18th Aug. 1858	.....	,, ,, Gopalpur.	1834	i seeur Dial . . .	...	...	30
	3rd June 1874	.....	Tavildar . . .	Feb. 1837	Baboo Ram . . .	...	...	15
	7th Sept. 1870	.....	Departmental Clerk .	Jan. 22, 1840	Abdul Huq . . .	...	...	25
	6th June 1874	.....	,, ,, .	1851	Ramgopal Misr . .	...	...	20
	1st Oct. 1860	.....	Revenue peon . .	1840	Rama Gobind . . .	...	...	7
	16th Nov. 1871	.....	,, ,, . .	1842	Gungaram . . .	...	...	6
			Ghishwa Tahsil.					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision; an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government order sanctioning it being quoted in the first column.

The rule about entry of Government orders may be stated generally thus: the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 55.

"Compared with service books and found to agree."

Signature of the Head of Office.

Form 4.

[See Chap. 5, Art. 55 (1), Vol. I, C. A. C.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.	Names of non-gazetted Officers which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the Establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension—C. S. R., 417.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 4A.

(See Chap. 5, Art. 56, Vol. I, C. A. C.)

Details of Establishment.	Members.		Explanation of difference (if any) between the numbers shown in the Budget Estimate and the detailed statement of establishment.
	As per Budget Estimate, 19 -19 .	As per detailed Establishment List for 1st April 19 .	

The April 191 .

_____ Drawing Officer,

_____ District.

Form 4.

[See Chap. 5, Art. 55 (1), Vol. I, C. A. C.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.	Names of non-gazetted Officers which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the Establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension—C. S. R., 417.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 4A.

(See Chap. 5, Art. 56, Vol. I, C. A. C.)

Details of Establishment.	Members.		Explanation of difference (if any) between the numbers shown in the Budget Estimate and the detailed statement of establishment.
	As per Budget Estimate, 19 -19 .	As per detailed Establishment List for 1st April 19 .	

The April 191 .

Drawing Officer,

District.

Page 358, Form 4A—

Delete this form

Form 5, page 359—

Substitute the following for the present Form:—

Form 5.

[See Chap. 5, Art. 57, Vol. I, C. A. C.]

Statement of proposition of revision of establishment.

NATURE OF CHARGES.											PROPOSITION.						
PRESENT SCALE.						PROPOSED SCALE.					PERMANENT.		TEMPORARY.				
Number.	Designation.	Pay.			Average cost.	Number.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		Orders of sanctioning authority.
.....	.....	Minimum.	Increment.	Maximum.	.....	.....	.....	Minimum.	Increment.	Maximum.	.....	Amount.	Amount.	Period.	Amount.	Period.	Amount.	.....
		*	*	*				*	*	*		*	*		*		*	

* Money columns.

7th List—15-1-16.

Form 5.

[See Chap. 5, Art. 57, Vol. I, C. A. C.]

[To be printed on open foolscap.]

Statement of Proposition of Revision of Establishment.

Order sanctioning present establishment.	Office to which the proposition refers.	NATURE OF CHARGES.									PROPOSITION.						Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
		PRESENT SCALE.					PROPOSED SCALE.				PERMANENT.		TEMPORARY.						DEPARTMENT.	FINANCIAL DEPARTMENT.	
Government of Department.		No.	Designation.	Pay.			Average cost.	No.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.					
No. Date.				Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
				*	*	*	*			*	*	*	*	*	*		*		*					

* Money columns.

If Local Government is competent to sanction, its order will be written across these four columns.

Form 5A.

[See Chap. 5, Art. 57 (4), Vol. I, C. A. C.]

1	2		3		4	5
Class or grade and designation of officers affected.	Number in each class.		Rates of Pay.		* Actual present cost of establishments affected.	Approximate extra cost involved by these proposals.
	Present. (*a*)	Proposed. (*b*)	Present. (*a*)	Proposed. (*b*)		

*In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(*a*), 3(*a*) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(*b*) and 3(*b*) and find it to be correct.

Accountant General.

Page 361, Form 6—

Substitute the following for Certificate No. 4:—

"Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the Service Books, as per the columns in the standard form No. 23 of the C. S. R., have been entered in the Service Books of the persons concerned under my initials."

6th list—1.9.11

Form 6, page 361—

In certificate No. 1 of this form for the words "30 days" *substitute* "$\frac{\text{1 month*}}{\text{2 months}}$" *and at the foot of the form insert the following with an asterisk:—*

"* One line to be used and the others scored out."

'age 361, Form No. 6—

Number the existing certificate of disbursement of salary as 1, and substitute the following for the certificate "Certified that no person in superior service ..... etc." *and the existing N.B. :—*

2. Certified that no person in superior service has been absent either on deputation or suspension with or ithout leave (except on casual leave) during the month of ——.

3. Certified that no leave has been granted until by reference to applicants' service books and to Part III, ril Service Regulations, I had satisfied myself that it was admissible, and that all grants of leave and depar- es on, and returns from leave, and all periods of suspension and deputation have been recorded in the service -s under my initials.

NOTE.—When an absentee statement accompanies a bill, the first certificate should be struck out.

. Certified that all appointments and promotions, temporary or permanent, have been recorded in the service s of the persons concerned, under my initials.

1st List—10-3-13.

Form 6.

[See Chap. 5, Art. 58, Vol. I, C. A. C.]

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the for the month of March 191 .

Name of Section and of incumbent.	Name of Post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines.	Net charge for each Section.	Other fund deductions.	Income Tax.	Deduction on account of General Provident Fund.	Remarks Acquittance.
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	
Brought forward	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9	5 5 0	...	
MUNDIAHOO TAHSIL.									
Lala Luchman Dass.	Deputy Tahsildar.	(On deputation as Acting Tahsildar, Ghiswa.)	...	...	...	...	...	...	
Gunpat Tewari.	Head Clerk, D. C.'s Office, Acting Deputy Tahsildar.	Pay 75 0 0 Acting Allowance *13 8 9	...	...	...	..	1 13 4	...	
Ajoodhia Pershad.	Kanungo	40 0 0	...	...	...	...	...	...	
Banwari Lal .	Ditto .	25 0 0	...	...	...	...	...	...	
Bisesar Dial .	Ditto .	30 0 0	...	2 8 0	...	...	...	...	
Baboo Ram .	Tavildar .	15 0 0	15 0 0	...	...	...	...	...	
Abdool Huq .	Clerk .	25 0 0	...	...	...	...	...	...	
Ramgopal Misr (on leave without pay from 22nd).	Ditto at R20.	13 8 9	13 8 9	...	...	...	...	...	
Ram Dial (acting from 22nd).	Ditto .	6 7 3	...	...	...	...	...	...	
Rama Gobind .	Revenue peon.	7 0 0	...	...	...	...	...	...	
Gungaram .	Ditto .	6 0 0	...	0 4 0	...	...	...	...	
TOTAL MUNDIAHOO TAHSIL.	†	256 8 9	28 8 9	2 12 0	225 4 0	...	1 13 4	...	
GHISWA TAHSIL	†								
In like detail .		384 7 9	...	...	384 7 9	...	1 1 0	...	
TOTAL .	...	2,702 7 9	28 8 9	10 2 0	2,663 13 0	61 4 9	8 3 4	...	
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax R8-3-4, and recoveries ordered by Accountant General in letter No.———, dated——— (on objection statement for) *nil*.					84 1	...	...	...	
Net sum required for payment					2,579 4 11	...	...	...	

Rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

* 20 days at R21.

† The total of each section should be entered in red ink.

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn ~~30 days~~ 1 month previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of R20.

Certified that no person in superior service on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of——— ———; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under by initials.

N.B.—When an absentee statement accompanies the bill this certificate should be struck out.

Dated 1st April 19 ——————— Signature and designation of Head of Office.

Pay (2,579-4-11) rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

Examined and entered

Treasury Accountant. *Treasury Officer.*

Dated 1st April 191 .

[*Continued on next page.*]

Form 6—*continued.*

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
			R a. p.
Mundiáhoo Tahsil	Babu Ram .	February 19	15 0 0

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate, Form No. 8, may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of absentee statement printed on the pay bill.

Page 363, Form No. 7—

Strike out the sentence beginning with "Certified that no leave has been granted ..... etc."

1st List—10-3-13.

Page 363, Form 7 (Absentee Statement)—

Omit columns 10, 15 and 17 and renumber columns 11, 12, 13, 14 and 16 as 10, 11, 12, 13 and 14.

For the headings of present column 9 and of renumbered columns 13 and 14 substitute the following:—

Column 9 . . . . "Rate of absentee allowance per month."
Column 13 . . . . "Monthly rate of acting allowance."
Column 14 . . . . "Monthly rate of the cost of absence. Total of columns 9 and 13."

Foot-note B.

For "11 to 15" in line 1 *substitute* "10 to 13"

Foot-note C.

For "1 to 17" in line 1 *substitute* "1 to 14."

Form 7.

[See Chap. 5, Art. 60, Vol. I, C. A. C.]

Absentee Statement.

Name and Designation (substantive) of absentee.	Pay of absentee. (Rate per month.)			Nature of absence.					Absentee allowance.		Acting Officer.			Acting allowance.		Cost of absence.		Remarks.
	Maximum.	Minimum.	Actual.	Kind.*	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (to be filled in when he returns).	Rate per month.	Amount for days of actual absence during current month.	Name.	Substantive Post.	Substantive Pay.	Monthly rate.	Amount for current month.	Monthly rate. Total of columns 9 and 14.	Actual for current month. Total of columns 10 and 15.	
1	2	3	4	5	6	6A	7	8	9	10	11	12	13	14	15	16	17	
																		* "Kind."—The entry in column 5 should be one of the following:— Privilege leave. Furlough. Medical leave. Leave on private affairs. Leave without pay. Combined leave (in which case state when privilege leave ends). Subsidiary leave. Suspension. Temporary transfer ($\frac{\text{full pay}}{\text{only part pay}}$ of appointment being available, Art. 110, C.S.R.). Deputation (to a special temporary appointment).

A.—Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the statement.

Certified ~~that no leave has been granted until by reference to the applicant's Service Book and to Part III, Civil Service Regulations, I had satisfied myself, that it was admissible and that all grants of leave, and departures on, and returns from leave, all periods of suspension or deputation and all appointments and promotions, temporary or permanent, have been recorded in the Service Books of the persons concerned under my initials.~~

Note 1.—The duty of signing these certificates may be delegated by the head of a Department or a Secretary to Government to the Chief Assistant or Registrar of his Office.

Note 2.—When any Officer is granted leave who, during 10 years before going on furlough or 33 months before going on privilege leave served under a Local Fund or foreign employer, separate report on Form 7A (which may be in manuscript) should be made.

B.—For an officer absent on special temporary duty or temporary transfer columns 1 to 8 and 11 to 15 will be filled in and the word "deputation" or "transfer" entered in column 5 with a note in the column of remarks, of the particular appointment held. If the absentee is appointed *sub. pro tem.* to his new office under Art. 90 of the Civil Service Regulations, *sub. pro tem.* entered in column 5.

C.—If an officer is suspended columns 1 to 17 should be filled in and the word "suspended" entered in column 5, while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. Art. 417, C. S. R.

D.—The entire chain of arrangement made in consequence of each absence should be entered in the absentee statements of those bills only in which the original vacancy appeared. In other cases it will be sufficient to show the name of the absentee and the person appointed to officiate for him. Entries made in the absentee statement in accordance with these instructions should be separated off by a red ink line drawn across the statement.

E.—In columns 7 and 8 it should be stated whether the departure or return occurred A.M. or P.M. on the date mentioned.

Form 7A.

(See footnote 3, Form 7, C. A. C.)

A. B. (absent on furlough for the first time) has during his service for ten years immediately preceding the date on which he availed himself of furlough been employed.—
(1) In an office paid from the General or Provincial Revenues from the to the during which he drew an aggregate salary of ₹
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of ₹
A. B.'s allowances during the furlough are to be charged to—
Imperial or Provincial Revenues . . ₹ a month.
The Local Fund . . . . . ,, ,,

A. C. (absent on privilege leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of leave) eleven times as long as the leave, been employed—
(1) In an office paid from the Imperial or Provincial Revenues from the to the during which he drew an aggregate salary of ₹
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of ₹
A. C.'s allowances during the privilege leave are to be charged to—
Imperial Revenues . . . ₹ a month.
The Local Fund . . . ,, ,,

Head of Office.

Form 8.

[See Chap. 5, Art. 62, Vol. I, C. A. C.]

Periodical Increment Certificate.

Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service :—

(1) Having been the incumbent of the appointments specified for not less than—year from the date in column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.

(2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of Incumbent.	Whether substantive or acting.	Appointment.		Rate of Increment.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for misconduct.		Leave without allowances.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N. B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

Form 9.

[See Chap. 5, Art. 68, Vol. I, C. A. C.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

2. Also that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or both do not exceed their actual travelling expenses; and that I am satisfied that in accordance with my orders $\frac{\text{they}}{\text{he}}$ travelled by †_____ (Article 1065 (*ii*), C. S. R.).

3. Also that it was necessary for the officers for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Article 1059, C. S. R.).

(*Head of Office.*)

*Passed for R*_____

*Date*_____ *191* .

(*Controlling Officer.*)

Pay Rupees (*in words and figures*)_____

‡ From_____ _____ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

*Date*_____ *191*

Sub-Treasury Officer.

Incorporated in the District

Accounts on_____

Accountant.

*Clause 2 should be scored out with a pen when no mileage is claimed under Article 1065 (*ii*), Civil Service Regulations, and clause 3 when there is no claim under Article 1059.

†Here state conveyance used.

‡To be filled up when payable from a Sub-Treasury.

Corrections to Civil Account Code, Volume I,
7th edition (Reprint).

Page 366, Form 9.—Substitute the following for certificate No. 2 on this form :—

"Also the journeys, for which mileage has been claimed for non-gazetted ministerial or menial officers, were made under my orders."

Form 9—*continued.*

*Travelling Allowance Bill of the Establishment of*_____*for the month of*_____*191* .

Name. 1	Designation, and Head Quarters. 2	Maximum Pay of the Appointment. 3	Dates (and hours, when necessary) of journeys and halts. 4 From / To	Route. 5 From / To	Purpose of journey. 6	Kind of journey, i.e., by Road, Boat, Steamer or Rail (Mail or ordinary). 7	No. of Miles. 8	ALLOWANCES CLAIMED. Mileage by Road or Boat or Actual Expenses. 9 Rate.	Mileage by Road or Boat or Actual Expenses. 9 Amount. R a. p.	Daily allowance. 10 No. of days.	Daily allowance. 10 Rate.	Daily allowance. 10 Amount. R a. p.	Railway fare. 11 Class, single or double.	Railway fare. 11 Amount R a. p.	Steamer fare and Table money. 12 Class.	Steamer fare and Table money. 12 Amount. R a. p.	Steamer fare and Table money. 12 Servants. No.	Steamer fare and Table money. 12 Servants. Amount. R a. p.	Steamer fare and Table money. 12 Table money No. of days.	Steamer fare and Table money. 12 Table money Amount. R a. p.	Total of each line. 13 R a. p.	REMARKS. 14
							Total															

Allotment for 191 -1 . R a. p.

Expenditure including this bill.

Balance .

_____ } (In words.) Contents received,

_____*191* . }

(*Head of Office.*)

FORMS.

Form 9—*concluded.*

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

   (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.

   (2) When mileage or actual expenses in lieu thereof are claimed.

   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately or preceded or followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word "acting" should be entered against officers who are officiating in appointments.)

5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officers and not on Travelling Allowance bills.

6. Fractions of a mile in the total for each person should not be charged for.

7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt, should be stated in the remarks column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of C. S. R.

				Daily Allowance.
On pay exceeding R275 but not exceeding			R500	R3 0 0
Do.	„ 250	do.	„ 275	„ 2 12 0
Do.	„ 225	do.	„ 250	„ 2 8 0
Do.	„ 200	do.	„ 225	„ 2 4 0
Do.	„ 175	do.	„ 200	„ 2 0 0
Do.	„ 150	do.	„ 175	„ 1 12 0
Do.	„ 125	do.	„ 150	„ 1 8 0
Do.	„ 100	do.	„ 125	„ 1 4 0
Do.	„ 87½	do.	„ 100	„ 1 0 0
Do.	„ 75	do.	„ 87½	„ 0 14 0
Do.	„ 62½	do.	„ 75	„ 0 12 0
Do.	„ 50	do.	„ 62½	„ 0 10 0
Do.	„ 37½	do.	„ 50	„ 0 8 0
Do.	„ 35	do.	„ 37½	„ 0 6 0
Do.	„ 10	do.	„ 25	„ 0 6 0
				In the Bombay Presidency, and elsewhere 0 0

Scale for Inferior Servants—

On pay exceeding R8 or less . . R0 2 0

Detail of actual Expenses.—

Page 368.—Last two entries on the reverse of Form 9, Civil Account Code—

For—

On pay exceeding R8	R0 2 0
On pay exceeding R8 or less . . .	R0 1 0

Read—

If he travels over more than one Province .	R0 3 0
If he travels over a single Province . .	R0 2 0

1st List—10-9-13.

Form 10.

[See Chap. 6, Art. 80, Vol. I, C. A. C.]

[To be printed on open royal.]

*Register of Contingent Charges of the*_____*Department of the*_____*District, 19* .

Left-hand page.

Date.	To whom paid. / Budget grant for each head.	No. of { Sub-voucher. / Contingent abstract.	DETAILED HEADS OF BUDGET. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.									

Right-hand page.

DETAILED HEADS.		Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	REMARKS.
Sub-divisions of detailed heads.		Description.	Amount.					

Form 11.

[See Chap. 6, Art. 88, Vol. I, C. A. C.]

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	BILL OF CONTINGENT CHARGES OF	Month 191 .
Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
		℟
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.	
	TOTAL ℟ (*words.*)	

Drawn on abstract bill No. Date ℟
Ditto
Ditto
Ditto
Add—Amount of disallowance refunded

Total of contingent bill ℟

	℟	a.	p.
Allotment of 191	0	0	0
Expenditure, including this bill	0	0	0
Amount of work bills annexed	0	0	0
Balance available	0	0	0

Signature } of disbursing officer.
Office
Date.

Disallowed from sub-vouchers No.
Ditto
Ditto

Passed for ℟
Signature } of countersigning officer.
Date

Form 12, page 371—

For "₹ 10" *in line 5 of the certificate substitute* "₹ 25" *and omit the words* "and for all sums paid for postage stamps"

7th List—15-1-15.

Form 12.

[See Chap. 6, Art. 89, Vol. I, C. A. C.]

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF 19 .
	HEAD OF SERVIC —

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount. ₹	a.	p.
	Total (in words)			

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exception noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above ~~₹10~~ ₹25 in amount, ~~and for all sums paid for postage stamps~~ are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

	₹	a.	₹	a.	p.
			Allotment for current year .		
Signature and designation of Drawing Officer.	Expenditure including this bill				
	Amount of work bills annexed,				
			Balance available .		

Pay ₹

Exd.

Accountant. (Date) *Treasury Officer.*

Form 13.
[See Chap. 7, Art. 99, Vol. I, C. A. C.]

DISTRICT OF

Head of service chargeable.

REFUNDS OF REVENUE.

1.—REFUNDS AND DRAWBACKS.

In whose name credited.	On what account received.	Amount realized.	Date of payment into Treasury.	Amount in which included and head to which credited.	Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.
1	2	3	4	5	6	7	8
							R a. p.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.
(2) Passed for payment under sanction given in .....
(3) Sanctioned and passed for payment.
(NOTE.—(2) or (3) to be struck out as required.

Received Payment.
Claimant's signature.

Magistrate or other officer.

*The*_____ *19* .

*Pay Rupees*_____( ) *only.*

Examined *Accountant.*

Officer in charge of Treasury.

In cases where refunds of dues are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the head-quarters (not Sub) Treasury.

Form 13A.

[See Chap. 7, Art. 110, Vol. I, C. A. C.]

Cash Book of the _____ *Mission for the month of* _____ *19* .

RECEIPTS.				PAYMENTS.					
Date.	PARTICULARS.	From whom or what Treasury received.	Amount.	Date.	Consecutive No. of vouchers.	PARTICULARS.	Numbers indicating classification of charges in Class II.	Amount.	REMARKS.
	Opening balance from previous month.	.....	R a. p. 907 6 9	3rd April .	1	Pay of office Establishment for March 19 .	.....	R a. p. 500 12 4	
2nd April .	Received advance for political expenditure sanctioned in Finance Department No. , dated	Peshawar Treasury.	25,000 0 0	,, ,, .	2	Salary of Captain, Officer in charge	.....	904 6 9	
				,, ,, .	3	Hire of camels employed in March 19 . .	II. 8	5,010 5 6	
5th ,, .	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C. .	1,000 0 0						
				,, ,, .	4	Secret Service	II. 12	500 0 0	
6th ,, .	Recovery of advance made to X.Y.Z., clerk, when starting with the Mission.	X. Y. Z. .	50 0 0	,, ,, .	5	Wages of guides employed . .	II. 15	150 0 0	
				9th ,, .	6	Construction of boundary pillars at	II. 19	300 0 0	
15th ,, .	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100 0 0	15th ,, .	7	Purchase of blankets or postins for	II. 7	15 7 0	
16th ,, .	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta.	376 0 0	20th ,, .	8	Cost of telegrams and postage .	II. 17	50 0 0	
				26th ,, .	9	Compensation to Darpakhel villages for loss of life.	II. 10(b)	1,200 0 0	
18th ,, .	Recovery on account of charges over-drawn in Voucher No. for	Officer in charge of Mission.	5 0 0	,, ,, .	10	Compensation for damages to the Torikhel shrine.	II. 10(b)	200 0 0	
				,, ,, .	11	Purchase of an Arab for presentation to	II. 4	3,000 0 0	
				,, ,, .	12	Roza to the Duri Maliks . .	II. 14	300 0 0	
		TOTAL .	27,438 6 9			Closing balance .		16,307 6 5	
						TOTAL .		27,438 6 9	

Form 13B.

[See Chap. 7, Art. 110, Vol. I, C. A. C.]

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				R	

Form 14, page 375—

(1) *Alter the reference number of the article given at the top of the Form from 126 to 120.*

(2) *In place of the existing five money columns, substitute seven money columns, with the following headings:—*

(1) Advances to cultivators under the Land Improvement Loans Act. The Agriculturists' Loans Act, or any other Acts; loans under the Co-operative Credit Societies Act; and loans under the Burma Fisheries Act.

(2) Advances under special laws such as the Bengal Drainage and Embankment Acts, and the Bundelkhund Encumbered Estates Act.

(3) Loans to Native States.

(4) Loans to land-holders and notabilities apart from the provisions of any law.

(5) Loans to Public Corporations other than Presidency Corporations.

(6) Miscellaneous Loans and Advances.

(7) Total.

Form 14.

[See Chap. 8, Art. ~~126~~ 120, Vol. I, C. A. C.]

Estimate of Loans proposed to be made and of expected recoveries by for the year 191 -191 .

	Advances to cultivators under various Acts, such as Land Improvement; Agriculturists' Loans; and Co-operative Credit Societies Act.	Advances under other special law.	Loans to landholders, etc., apart from provisions of law.	Loans to Public Corporations, other than Presidency Corporation.	TOTAL.
(*a*) Balance outstanding March 31st last . . .					
(*b*) Advances estimated to be made during current year*					
(*c*) TOTAL .					
(*d*) Deduct repayments anticipated* . . .					
(*e*) Balance outstanding March 31st next . . .					
(*f*) Advances estimated to be made next year* .					
(*g*) TOTAL .					
(*h*) Deduct repayments anticipated* . . .					
(*k*) Balance outstanding at end of next year . .					

*Details of these should be given separately in any case where a single advance or loan exceeds R25,000.

The excess of (*e*) over (*a*) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (*k*) over (*e*) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

Form No. 14A.

(See Chap. 8, Art. 136, Rule VI, Vol. I, C. A. C.)

Form of Mortgage Bond for House Building Advance.

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ BETWEEN _____ of _____ a Civil Officer of _____ of the one part, and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part WITNESSETH that under the provisions of the Resolution of the Governor General in Council, dated the thirtieth day of June, one thousand eight hundred and ninety-two No. A 2721 and in consideration of the sum of rupees _____ paid to the said _____ by the said Secretary of State in Council (the receipt whereof the said _____ doth hereby acknowledge) for the purpose of enabling the said _____ to defray the expenses of building a suitable house for his own residence in _____ he the said _____ doth hereby for himself, his heirs, executors, administrators convenant with the said Secretary of State in Council and his successors that he the said _____ his heirs, executors or administrators will pay unto the said Secretary of State, his successors or assigns the said sum of Rupees _____ on the _____ day of _____ next*: AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said _____ doth hereby convey unto the said Secretary of State, his successors and assigns: ALL that piece of land situate in the _____ district of _____ registration district of _____ and sub-registration district of _____ containing _____ more or less bounded on the north by _____ on the south by _____ on the east by _____ on the west by _____ together with the dwelling-house and the out-offices, stable cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling-house lately erected,† and together with all rights, easements and appurtenances to the same or any of them belonging: TO HOLD the said premises unto the said Secretary of State, his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of rupees _____ shall have been repaid by the deduction of monthly instalments of the salary of the said _____ as in the said Resolution mentioned or by any other means whatsoever the said Secretary of State, his successors and assigns will at any time thereafter upon the request and at the cost of the said _____ his executors, administrators and assigns reconvey the said premises unto the said _____ his executors, administrators and assigns or as he or they shall direct: And it is hereby declared that if the said _____ shall die or quit the service before the said sum of rupees _____ shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State, his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby: AND TO DO and execute all such acts and assurances for effectuating any such sale as the said Secretary of State, his successors or assigns shall think fit; AND it is hereby declared that the receipt of the said Secretary of State, his successors or assigns for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or

*Two years from the date of commencement of repayment of the loan under paragraph 5 (III) of the Resolution.

†Where the house, offices, etc., have not yet been erected or are in course of being built for "lately erected" substitute "hereafter to be erected" or "now being erected", as the case may be.

Page 378, Forms—

Insert the following as a new Form:—

Form No. 14 AA.

[See Chap. 8, Art. 136 (a), Rule VI, Vol. I. C. A. Code.]

Form of Re-conveyance for House-building Advances.

THIS INDENTURE made the day of 19 BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and

A Civil officer of (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the day of 19 and made between the mortgagor of the one part and the Secretary of State of the other part and registered at in Book , Volume , pages to as No. for (hereinafter called the Principal Indenture) WHEREAS all moneys due and owing on the security of the Principal Indenture have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written Indenture comprised as is hereinafter contained NOW THIS INDENTURE:

WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State both hereby grant assign and recovery unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the

containing more or less bounded on the North by on the South by on the East by on the West by together with the dwelling house and outoffices, stables, cook-rooms and outbuildings thereon AND ALL and singular other the premises in the Principal Indenture comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the Principal Indenture with their rights easements and appurtenances as in the Principal Indenture expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon them same premises by virtue of the Principal Indenture TO have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs executors administrators and assigns for ever freed and discharged from all moneys intended to be secured by the Principal Indenture and from all actions suits accounts claims and demands for or in respect of the said moneys or any part thereof or for or in respect of the Principal Indenture or of anything relating to the premises AND the Secretary of State hereby convenants with the mortgagor his heirs Executors Administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are is or can be impeached incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by

for and on behalf of the Governor General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

purchasers therefrom: AND it is hereby declared that the said Secretary of State, his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said _____ his executors, administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said _____ by order of and _____ the Governor General of India in Council (or of the Governor of _____ in Council (or of the Lieutenant-Governor of _____) (or of the Chief Commissioner of _____) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said _____ and _____ in the presence of—

(1) _____ Name of witness, address and occupation of witness.

(2) _____ Name of second witness, address and occupation of witness.

(3) _____

(4) _____

Form 14B.

[See Chap. 8, Art. 137 (i), Vol. I, C. A. C.]

Form of Mortgage Bond for Motor Car Advance.

This indenture made this day of between (hereinafter called the borrower) of the one part, and the Secretary of State for India in Council (hereinafter called the Secretary of State) of the other part Witnesseth that in consideration of the sum of Rs. on or before the execution of these presents paid by the Secretary of State to the borrower the receipt whereof the borrower hereby acknowledges he the borrower doth hereby assign and transfer unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs. and the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs. aforesaid by equal payments of Rs. each on the first day of every month after the date of these presents: Provided always and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall leave the service of the Secretary of State or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid together with all costs charges expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus if any to the borrower his executors administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will wherever the said motor car is injured or deteriorated forthwith repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

In the witness, etc.

The Schedule above referred to.

Form 14B, page 378—

Substitute the following for the testamentary clause at the end:—

"In witness whereof the said.....(borrower) hath hereunto set his hand."

The Schedule above referred to

_____

Signed by the said (borrower).

_____

Signature of (borrower).

In the presence of

_____

and

_____

Page 378, Forms.—

Insert the following as a new form :—

Form 14 BB.

[See Chapter 8, Article 136 (*a*), Rule VII, Note, Volume I, Civil Account Code.]

Form of Mortgage Bond for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE is made the day of

BETWEEN

of

a Civil Officer of

(hereinafter called "the mortgagor" which term shall where not repugnant to the context include his heirs, executors and administrators) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "The Secretary of State" which term shall where not repugnant to the context include his successors and assigns) of the other part

WHEREAS the mortgagor is entitled to the piece of land hereinafter described under a lease from

dated

for a term of years expiring (1)

subject to a rental of Rs. per (2)

(1) date of end of lease.
(2) mensem or annum

AND WHEREAS the mortgagor has applied to the Secretary of State for an advance of the sum of Rupees for the purpose of enabling him to defray the expenses of building a suitable house for his own residence on the land aforesaid and the said advance has been made to him accordingly under the provisions of the Resolution of the Governor General in Council dated the 30th June 1892, No.A.-2721 as amended by the Resolutions No. 4678-A., dated 20th August 1906 and No. 843-A., dated 23rd November 1916 (as he doth hereby acknowledge) on his agreeing to give the security hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the Mortgagor doth hereby covenant with the Secretary of State to pay to the Secretary of State the said sum of Rupees on the (3) day of next

(3) Two years from date of commencement of repayment of loan.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the Mortgagor doth hereby demise let and transfer unto

the Secretary of State ALL THAT piece of land situate in
in the registration district of sub-district
thana
containing
more or less and bounded on the North by
on the South by
on the East by
and on the West by
together with the dwelling-house and the out-offices, stables, cook-rooms and outbuildings and all kinds used or intended to be used with the said dwelling-house(4) (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises unto the Secretary of State his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. made upon the security of these presents shall have been repaid by the deduction of monthly instalments of the salary of the Mortgagor as in the said Resolution mentioned or by any other means whatsoever the demise hereby made shall be void AND the Mortgagor hereby covenants with the Secretary of State that the lease creating the term or estate for which the said land is held by the Mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the Mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the Secretary of State indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the Secretary of State by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the Mortgagor now has good right and full power to demise the said premises to the Secretary of State in manner aforesaid AND that it shall be lawful for the Secretary of State to enter into and upon and to hold and enjoy the said demised premises during the term hereby granted without any interruption or disturbance by the Mortgagor or any person claiming through or in trust for him, AND that the Mortgagor at the request at any time hereafter of the Secretary of State will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the Secretary of State in manner aforesaid as may by the Secretary of State be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the Mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the Secretary of State on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the Secretary of State to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy

(4) Or "here after to be erected" or "now being erected" as the case may be.

Page 378, Form 14 B.—

Insert the following after the words 'the sum of Rs..... aforesaid' *in line 11 of this form :—*

'or the balance thereof as shall not have been repaid at the date of these presents.'

[*19th List—1-10-17.*]

Form 15.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

[Octavo size.]

*Pay Certificate of the I. G. S.*_____

To all Treasury Officers.

The Commander of the I. M. S._____ is entitled to a sum not exceeding Rupees _____ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF EXAMINER OF MARINE ACCTS.,
Dated _____ 91_____

_____
Examiner of Marine Accounts.

Date.	Amount of advance.			or what period.	Name of Treasury.	Signature of Treasury Officer.	REMARKS.
	R	a.	p.				

M. F. No. 2.

Form 16.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

REQUISITION AND RECEIPT FOR MONEY.

His Majesty's I. M. S. _____ *at* _____

_____ *of* _____ *19* .

Requisition for money wanted for the service of the above ship.

Balance of money on hand.			Amount required.			For what service.
₹	*a.*	*p.*	₹	*a.*	*p.*	To pay*

_____ *Clerk.*

Approved, the above sum being required for the service stated,

_____ *Commander.*

To _____.

Received this _____ day of _____ 19 , from the _____ the sum of _____ rupees _____ annas and _____ pies, as per requisition above written.

Witness _____

_____ *Commander.*

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Page 381, Form 17—

Add the following as note (4) under this form [numbering the existing ones as (1), (2) and (3) respectively] and connect it by asterisks with the heading :—

(1) "Heads under which the proposed expenditure will fall" and (2) "Heads under which it is proposed to reduce the grants." under column 1 :—

"NOTE (4).—When the figures of more than one Budget Estimate are involved, the names of the Budget Estimates (*i.e.*, Agency or District) should be noted in manuscript above the major heads."

Form 17.

[See Chap. 10, Art. 158, Vol. I, C. A. C.]

Form of statement to accompany all applications for sanction to expenditure not provided for in Budget.

Expenditure proposed to be provided for :—
₹ on account { Major head / Minor head / Sub-head / Detailed head
of (*a*)

Amount proposed to be spent during current year . . . . ₹
Amount proposed to be spent during future years . . . . ₹

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (*b*)	Actual expenditure up to date of the proposal (*viz*).	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.			
TOTAL			
(2) Heads under which it is proposed to reduce the grants.			
TOTAL			

(*a*) Here enter full description, mentioning the Department, or Office, or Officer concerned.
(*b*) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE.—When the application is submitted for the sanction of a Local Government, the form may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head.

NOTE.—The estimates referrred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

Form 18.

[See Chap. 11, Art. 165, Vol. I, C. A. C.]

[Foolscap size.]

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person or trust in whose behalf the investment is held.	Particulars of notes.				To what date interest has been paid.	Remarks.
		No.	Per cent.	Loan of	Amount.		
					R		

Form 1

[See Chap. 11, Art. 171, Vol. I, C. A. C.]

List of Government Promissory Notes in the custody of_____on the 31st December 191 , deposited under Article 164, Volume I, Civil Account Code.

Serial No.	Name of person or Fund in whose behalf held.	Amount of Investment.								Total.	Name of officer to whom interest is sent.
		3½ per cent. of 1842-43.	3½ per cent. of 1854-55.	3½ per cent. of 1865.	½ per cent. of 1879.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.				

Form No. 20 (Obverse.)

[See Chap. 13, Art. 178 (*b*). Vol. I, C. A. C.]

A

Place _____

No. _____

Date _____ *191* .

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of $\frac{\text{Bombay}}{\text{Madras}}$. The enfacement on the Notes has been altered and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to _____ 191 .

Treasury Officer.

P. T. O.

B

Place _____

No. _____

Date _____ *191* .

To THE SECRETARY AND TREASURER,

BANK OF $\frac{\text{BOMBAY}}{\text{MADRAS}}$.

SIR,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 191 .

I have the honour to be,
SIR,
Your obedient Servant,

Treasury Officer.

P. T. O.

Place _____

No. _____

Date _____ *191* .

To THE SECRETARY AND TREASURER, BANK OF BENGAL,
PUBLIC DEBT OFFICE,
CALCUTTA.

SIR,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to the Bank of $\frac{\text{Bombay}}{\text{Madras}}$ the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 191 .

I have the honour to be,
SIR,
Your obedient Servant,

Treasury Officer.

P. T. O.

Form 20 (Reverse).

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount.
	Per cent.	Year.	
			R

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount.
	Per cent.	Year.	

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount.
	Per cent.	Year.	
			R

Form 21.

[See Chap. 13, Art. 179, Vol. I, C. A. C.]

Register of Notes of the _____ per cent. Loan of _____, dated _____ interest on which is payable at _____

Number of the Note.	Amount.	Date up to which Interest was last paid.	Number and date of letter authorizing payment of interest.	Remarks.
				Here should be entered particulars of letters cancelling payment of interest on any notes.

Form 21, page 386—

Substitute the following for existing form No. 21—

Register showing particulars of notes enfaced

LOAN OF

Number of note.	Amount.	Date up to which interest was last paid.	Particulars of letters authorising payment of interest.	Particulars of letters cancelling payment of interest.	T.O's initials.		Half-year ended.	Half-year ended.	Half-year ended.
						Name of payee. Number of half-years for which interest is paid. Date of payment. T.O's initials.			
						Ditto			
						Ditto			
						Ditto			

Page 386, Form 21—

Substitute the following for Form No. 21, as amended by the 7th list of corrections :—

Register showing particulars of Notes enfaced for payment of interest at———— Treasury ———— loan of————

Number of note.	Amount.	Date up to which interest was last paid.	Particulars of letters authorising payment of interest.	Particulars of letters cancelling payment of interest.	Treasury officer's initials.

[*10th list—1-10-15.*]

for payment of interest at _____ *Treasury.*

_____%

Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.	Half-year ended.

Form 22.

[See Chap. 13, Art. 199A, Vol. I, C. A. C.]

Receipt for interest on Government Promissory Notes.

PER CENT. LOAN OF

Received from the Government Treasury at_____ interest due on Promissory Notes as follows.—

No. of Note. *N.B.*—If the number is in a fractional form, the upper No. only need be quoted.	Amount of each Note.	Amount of half-yearly interest.			For how many half-years interest is due.	Total amount due.			Date up to which interest is due.	Name of holder of Notes.
	₹	₹	*a.*	*p.*		₹	*a.*	*p.*		
					TOTAL .					
					Deduct Income Tax at—pies .					
					Net amount payable . .					

Total received (in words)

Pay ₹

Signature_____

(State whether holder or holder's attorney or administrator). _____

Accountant. *Treasury Officer.*

NOTE:—When any exemption from Income Tax is allowed or the lower rate of tax levied, the Treasury Officer should note here that the certificate prescribed in Chapter 3, Article 40, Civil Account Code, has been produced.

Form 23.

[See Chap. 13, Art. 197, Vol. I. C. A. C.]

Exempt from Stamp duty.

Public Debt Office / *Treasury* (

*Date*_____ *191* -.

$\frac{I}{we}$, the undersigned [

hereby authorize [ ]

* Here enter "One," "two," "three," etc., as the case may be.

*of the joint holders of the Government Promissory Note , of which the particulars are given at foot, to give a discharge in $\frac{my}{our}$ name for all interest due or to accrue due on the said note or on any renewals of the same note and $\frac{I}{we}$ hereby request that henceforth all warrants for interest on the same Promissory Note or on any renewals thereof may be issued in $\frac{his}{their}$ name alone.

This authority will, in the case of two or more signatories, be binding on the survivor or survivors of us until formally revoked.

No. of Note.	Loan.	Amount of Note.	HOLDERS.
	R	R	(Full names and addresses and occupation.)

Signatures and addresses of Witnesses. *Signatures.*

}

These instructions must be strictly attended to.

1.—The execution to be attested by two credible witnesses, one of whom should, if possible, be either a Banker, Clergyman or Magistrate.

2 - If executed by a married female European, her husband's signature must be affixed under her own, unless the parties were married subsequently to 1st January 1866, in which case the marriage certificate should be forwarded to this office for registry ; but if executed by a spinster or widow, this must be stated after her signature. If by a Native female, the execution must be verified before a Magistrate or local Registrar or Treasury Officer.

Form 24.

[See Chap. 13, Art. 199B, Vol. I, C. A. C.]

Register of payment of Interest on Promissory Notes.

Date.	No. of Voucher.	Name of payee.	No. of Note.	Amount of Note.	INTEREST PAID.								Deduction of Income Tax.	Net Payment.	Daily Total of Net Payments.
					Date up to which paid.	Number of half-years for which paid.	On Notes of the 3½ per cent. loan of					3 per cent loan of	*				
							1842-43.	1854-55.	1865.	1879.	1900-01.	1896-97.					
				R			R	R	R	R	R	R		R	R	R	

* These columns should be used to show interest paid on dischaged loans.

Page 389, Form No. 24—

Insert at the end of the Form another column headed "Treasury officer's initials".

[*10th list—1-10-15.*]

Form 25.

[See Chap. 13, Art. 206, Vol. I, C. A. C.]

GOVERNMENT PROMISSORY NOTES SENT FOR RENEWAL, SUB-DIVISION OR CONSOLIDATION.

*Advice No.*_____, *dated*_____

Name of Province and Treasury.	Particulars of Government Promissory Notes forwarded for renewal, sub-division or consolidation.				Notes required.	
	No. of Note.	Loan of	For R	Holder's Name.	How many.	R For each.
		R				

Form 26.

[See Chap. 13, Art. 215, Vol. I, C. A. C.]

Register of Powers-of-Attorney, Probates, Certificates, etc.

Serial No.	Date of registry.	Date of document.	Name of principal.	To whom granted.	Description.	Limitation of power.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document."

Form No. 25, page 390—

Substitute the following for the existing form:—

Form 25.

[See Chap. 13, Art. 206, Vol. I, C. A. C.]

FROM

THE TREASURY OFFICER,

No. of

.....Treasury.

Date.....

To

THE SECRETARY AND TREASURER,

BANK OF BENGAL,

PUBLIC DEBT OFFICE,

CALCUTTA.

SIR,

I have the honour to forward herewith for..... upper halves of the undernoted Government Promissory Notes, lower halves of which will be sent on receipt of an acknowledgment.

I have the honour to be,

SIR,

Your most obedient Servant,

Treasury Officer.

MEMO.

No.	Loan.	Amount.	Holder's name.	NOTES REQUIRED.	
				How many.	For Rs each.

COUPON.

Reference No. , Date , No. , Loan ,
Amount Rupees annas .

Credited in cash account of————

Treasury Officer.

Form 27.

[See Chap. 14, Art. 232, Vol. I, C. A. C.]

Requisition slip for Conversion of Promissory Notes into Stock.

We or I hereby request that the undermentioned Government Promissory Notes being our or my property may be registered in the Books of the Public Debt Office agreeably to Notification, dated 10th January 1867, under the per cent. Loan of , and that the interest be paid to me at the treasury of

Signed in my presence.

Treasury Officer of

Date

Name

Residence

Profession or employment

Particulars of Promissory Notes.			Interest due under Art. 230.	
Loan.	No.	Amount.		
		₹		
	Total			

1. These forms will be supplied to treasuries by the Bank of Bengal, Public Debt Office and none other may be used. One form should be filled up for each stock certificate required.

If sicca notes are included in the list they should be stated at the head of the list, and followed by one of the following two entries :—

Total Sicca ₹	1,000
Equal Government ₹	1,066⅔
Add—Amount of Transfer Receipt attached	33⅓
Total required	1,100
or	
Total Sicca ₹	1,000
Equal Government ₹	1,066⅔
Deduct—Refund now to be made	66⅔
Net required	1,000

To be endorsed on each promissory note tendered for conversion into stock.

"Pay to His Excellency the Viceroy and Governor General in Council."

Form 28.

[See Chap. 14, Art. 235, Vol. I, C. A. C.]

Register of Stock Certificates on which Interest is payable at Treasury.

Loan.		Certificate.		Received for delivery to whom.	Note of delivery.		Remarks.
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	[Enter here cancellations or renewals.]
			R				

Form 29.

[See Chap. 14, Art. 237, Vol. I, C. A. C.]

Register of Interest Orders.

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.
		R			

Form 30.

[See Chap 15, Art. 250, Vol. I, C. A. C.]

[To be printed on foolscap breadthways.]

Register of Repayments of _____ Deposits at _____ Treasury.

Detail of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing officer.		
		℞				℞				℞	

The same form will serve for the list of repayments submitted each month; the last four columns may be struck out by hand and the heading changed to "List of Repayments of Deposits at Treasury for the month of ."

Form 31.

[See Chap. 15, Art. 251, Note 1, Vol. I, C. A. C.]

_____ *Treasury, month of* _____ *191* .

HEAD OF SERVICE CHARGEABLE. } _____ DEPOSITS. VOUCHER No. _____ OF PAYMENTS. LIST OF

Original Number. } _____ Date of Deposit. } _____ Name of Depositor. } _____ Amount originally deposited. Rupees } _____

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____

Accountant.

Treasury.

Pay Rupees

_____

Treasury Officer.

Received this _____ day of _____ 191

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable _____

on account of the deposit described above.

Claimant's Signature. }

Stamp if required.

Passed for payment.

R _____

_____

Judge, Magistrate or Collector.

Page 395, Form 32, C. A. C.

Add the following footnote:—

N. B.—It is not necessary to total the last 3 columns of this register.

Form 32.

[See Chap. 15, Art. 253, and Chap. 20, Art. 364, Vol. I, C. A. C.]

[To be printed on double foolscap.]

Extract Register of Receipts of——————*Deposits at the*——————*Treasury in the month of*——————*19*

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.			Details of Repayments (*to be posted in the Accountant Generals' Office*).	Total repayments on each deposit.			Balance of each deposit.					
							24 monthly columns for posting repayments of two years.				Lapsed and credited to Government.			Transferred to Clearance Register.		
				R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.

Form 32A.

[See Chap. 15, Art. 255, Vol. I, C. A. C.]

Statement of Lapsed _____ *Deposits of the* ____

* Civil, Criminal Courts or Revenue.

Treasury, for the year 191 .

Particulars of Deposit.					For use in Accountant General's Office.				Remarks.
Year.	No.	Balance lapsed.			No. and date of Refund Order.	Amount of Refund sanctioned.		Initials.	
		₹	a.	p.		₹	a.	p.	

Form 32B.

[See Chapter 15, Art. 256A, Vol. I, C. A. C.]

Refund of Lapsed Deposits.

To

THE ACCOUNTANT GENERAL,_____

SIR,

The following refunds of Lapsed Deposits aggregating Rupees_____ (in words) have been claimed by_____ of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	Particulars of original deposit.		Balance credited to Government.			Date of Lapsed Statement.	Amount claimed.			Remarks.
	Year.	No.	₹	a.	p.		₹	a.	p.	

(Signature.)

*The*_____*191* .

Judge, Magistrate or other Officer.

*Accountant General's Office No.*_____, *dated*_____

Sanctioned.

Received payment.

Receipt Stamp.

Accountant General.

Claimant.

Pay Rupees ( ) _____ only.

The _____ *191* .

Examined.

Accountant.

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

orm 33.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement showing the ..regate of the sanctioned Grants and the actual Expenditure of the year 191 -191 .

	Civil xpenditure.				Public Works Expenditure.				Total Civil and Public Works Expenditure.				Remarks.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Tota .	
	R	R	R	R	R	R	R	R	R	R	R	R	
Budget Grant .													
Add—													
Total of additional grants sanctioned during the year .													
Deduct—													
Total of reductions of grants sanctioned during the year . .													
Total of final grants on March 31st .													
Actual expenditure of the year . .													
Excess or deficiency of expenditure as compared with the final grants .													

Form 34.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement showing, under major heads, Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3		4		5	6	7		8
		Add—Additional Grants or Re-appropriations sanctioned.		*Deduct*—Grants surrendered or transferred by Re-appropriation.				Excess Expenditure (column 6—column 5).		
Major head of account.	Budget Grant.	Amount.	In Government Order, No. and date.	Amount.	In Government Order, No. and date.	Net sanctioned Grant.	Actual Expenditure.	Still requiring sanction of the Government of India.	Still requiring sanction of the Local Government.	Remarks.
	R	R		R		R	R	R	R	

N.B.—When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads.

Form 34A.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement of Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3	4			5				6				7			8			9			
			Budget Grant.			*Add*—Additional Grants or Re-appropriations sanctioned.				*Deduct*—Grants surrendered or transferred by Re-appropriation.				Net sanctioned Grant.			Actual Expenditure.			Excess Expenditure requiring sanction (column 8—column 7).			
Major head of account.	Department of the Government of India.	Province, Agency or office.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	In Government Order No. and date.	Salaries and establishments.	Other charges.	Total.	In Government Order No. and date.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	Remarks.
			R	R	R	R	R	R		R	R	R		R	R	R	R	R	R	R	R	R	

Form 35.

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

Dr. *Cash Book of _____ Treasury _____ Government of _____ for _____ 191 .* Cr.

Date.	Reference number of Register.	Reference number of Item.	From whom received.	Particulars.	Amount. R	a.	p.	Daily Total. R	a.	p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Receipt." The form for the receipt registers of revenue heads is Form 36.							

Date.	Reference number of Register.	Reference number of Voucher.	To whom paid, etc.	Particulars.	Amount. R	a.	p.	Daily Total. R	a.	p.
			The form for "List of payments" will be the same as that of the charge side of the "cash book," the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if no other has been prescribed.							

Substitute the following Form for the present one :—

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

Dr. *Cash Book of* _____ *Treasury* _____ *Government of* _____ *for* _____ *191* . **Cr.**

Date.	Reference Number of Register.	Reference Number of Item.	From whom received.	Particulars.	Amount. Civil. ₹	a.	p.	Amount. Other. ₹	a.	p.	Daily Total. ₹	a.	p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant-General's Office and headed "Heads of Receipts." The form for the receipt register of revenue heads in Form 36.	Revenue heads to be printed according to the Local convenience by the Local Account officers.									

Date.	Reference Number of Register.	Reference Number of Voucher.	To whom paid, etc.	Particulars.	Amount. Civil. ₹	a.	p.	Amount. Other. ₹	a.	p.	Daily Total. ₹	a.	p.
			The form for "List of payments" will be the same as that of the charge side of the "Cash book," the column for daily total being left blank for use in the Accountant-General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if no other has been prescribed.	Expenditure Heads to be printed according to the Local convenience by the Local Account officers.									

Form 36.

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

[*Land Revenue*] Receipts.

Treasury for the month of _____ 191 .

Date of Receipt.	Number of Chalan.	Date of Sub-Treasury Return.	Name of Treasury.	Detailed Heads.												Daily total of each Treasury.			Daily Total carried to Cash Book.		
				R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
191 .																					
1st May . .	70 to 80*	...	Head . . .	7,000	0	0	1,072	0	0	4,000	0	0	...	...	...	12,072	0	0			
	...	April 7 .	A. pore . . .	1,000	0	0	3,000	0	0	...	...	...	...	...	...	4,000	0	0			
	...	,, 30 .	B. pore . . .	400	0	0	...	...	...	74	0	0	...	...	...	474	0	0			
																			16,546	0	0
2nd Ma . .	81 to 89*	...	Head . . .																		
			Total .																		

*These entries would be in detail, although here shown in lump sums.

Form 37.

[See Chap. 18, Art. 323 (*a*), Vol. I, C. A. C.]

[Foolscap or Demy.]

Accountant's Daily Balance Sheet for 191 . .

	R	a.	p.
Opening Balance as per last page			
Receipts as per cash book			
Total .			
Disbursements as per cash book			
Closing Balance .			
Deduct balances in Sub-Treasuries as follows :—			
Sub-Treasury, as per daily sheet of (*date*) .			
Do. ditto of . .			
Do. ditto of . .			
Do. ditto of . .			
Do. ditto of . .			
Cash remittances within the district as per following details :—			

From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.

Actual Balance in District Treasury			
Do. (in words)			

Agreed with Treasurer's balance Sheet.

Accountant. *Treasury Officer.**

* The date and signature should be entered in full.

Form 38.

[See Chap. 18, Art. 323 (*b*), Vol. I, C. A. C.

Treasurer's Daily Balance Sheet.

DATE_____191 .

Balance brought forward from 191 . . . . . .
Received this day as per Treasurer's Cash Book . . . . . .

Total *R* . .

Expended this day as per Treasurer's Cash Book . . . . . .

Balance *R* . .

Particulars of Balance.

SPECIFICATION.	UNDER JOINT KEYS OF TREASURY OFFICER AND TREASURER.												CLOSING BALANCE IN THE HANDS OF THE TREASURER.			TOTAL.		
	Opening balance.			Taken out.			Placed under joint locks.			Closing balance.								
	R	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*
Government Currency Notes, Home Circle. @ *R*10,000																		
,, 1,000																		
,, 500																		
,, 100																		
,, 50																		
,, 20																		
,, 10																		
,, 5																		
Total *R*																		
Government Currency Notes of other Circles																		
Bank Post Bills																		
GOLD.																		
Sovereigns																		
Half-Sovereigns																		
Total *R*																		
SILVER.																		
Rupees																		
Half-Rupees																		
Quarter-Rupees																		
Two-anna-pieces																		
Total *R*																		
NICKEL.																		
One anna pieces																		
BRONZE AND COPPER.																		
Double pice (copper)																		
Single ,, ,,																		
Half ,, ,,																		
Pie pieces ,,																		
Total *R*																		
UNCURRENT.																		
Gold, Silver, Copper — The detail of kind, tale and value, must be given on the reverse— (1) every day for the amounts received that day: (2) on the last working day of each month.																		
Total *R*																		
GRAND TOTAL *R*																		
Grand Total (in words)																		

Agreed with the Accountant's daily balance sheet, and balance in the hands of the Treasurer inspected.

Treasurer

*Date of Signature*_____

Officer in charge of Treasury.

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small Silver, Nickel, Bronze and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.

Form

[See Chapter 18, Arts. 329 to 333,

Cash Balance Report of the *Treasury*

N.B.—To be despatched ***without fail*** by post

Names of Treasuries.	Available balance with Branch Bank.	Current.																					
		Notes.	Bank Notes and Post Bills.	Sovereigns.	Half Sovereigns.		Whole rupees.	Half rupees.	Quarter rupees.		Eighth rupees.		One anna.		Double pice.			Single pice.		
1	2	3	4	5	6		7	8	9		10		11		12			13		
				R	R	a.	R	R	R	a.	R	a.	R	a.	R	a.	p.	R	a.	p.
Sadar Treasury . .																				
Sub-Treasuries at on .																				
Total Sub-Treasuries.																				
Remittances in transit . . .																				
GRAND TOTAL .																				

* For details, see accompaniment.

Grand total (in words). .

Details of Notes.	Tale.	Value.	Transactions with the public in nickel and in bronze and copper.			
Denominations.				R	a.	p.
	R	R				
10,000			Nickel			
1,000			Net issued to the public .			
500			or			
100			Net received from the public .			
50			Bronze and copper			
20			Net issued to the public .			
10			or			
5						
Total .			Net received from the public .			

(1) Cash balance not verified by District Officer owing to

(2) Departure from rule requiring District Officer's verification once in two months authorised by Government in No. , dated (copy annexed).

(3) Cash balance verified by District Officer on

(4) When the Treasury is unable to cash notes, it should be stated whether it was for the general public as distinguished from traders and merchants.

Page 407.—Introduce the following as a new Form 38-A, numbering the present Form 38-A as 38-B.

Form 38-A.

[See Chapter 18, Article 305 (Rule 8) Vol. I., C. A. C.]

Register showing the double lock transactions of Cash of the *Treasury dated* 191 .

Nature of transactions.	Government Currency Notes Home Circle.										Gold.				Silver.						Nickel.	Bronze and Copper.				Uncurrent coin.								Grand total. Value in Rupees.	Initials of Treasurer.	Initials of Treasury Officer.
	Rs. 10,000. Value in Rupees.	Rs. 1,000. Value in Rupees.	Rs. 500. Value in Rupees.	Rs. 100. Value in Rupees.	Rs. 50 Value in Rupees.	Rs. 20. Value in Rupees.	Rs. 10. Value in Rupees.	Rs. 5. Value in rupees.	Total. Value in rupees.	Sovereigns. Value in rupees.	Half Sovereigns Value in Rupees.	Total. Value in Rupees.	Rupees.	Half Rupees. Value in Rupees.	Quarter Rupees Value in Rupees.	Two anna pieces Value in Rupees.	Total. Value in Rupees.				Value in Rupees.	Double-pice Value in Rupees.	Single-pice. Value in Rupees.	Half-pice. Value in Rupees.	Pie-pieces. Value in Rupees.	Total. Value in Rupees.	Tale.	Value in rupees.	Tale.	Value in rupees.	Value in rupees.	Tale.	Value in rupees.	Total. Value in rupees.			
Balance brought forward.																																			
Receipts .																																			
Total including balance.																																			
Issues to the Treasurer.																																			
Total issued																																			
Balance carried over																																			

38A.

Vol. I, C. A. C.]

on the *of* *191* .

on the *first* working day of each month.

				* UNCURRENT AND WITHDRAWN.																		Grand Total.		
Half pice.			Pie pieces.			Total current.			Gold.			Silver. Light weight.			Other classes.			1835.			1840.			Copper.			Total uncurrent and withdrawn.			
14			15			16			17			18			19			20			21			22			23			24		
R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.

I hereby certify that I have personally ascertained *by counting* that the balance in the Sadar Treasury, for which I am responsible, amounted on the to the amount shown in column 25 above. I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to R , and that at no time did the Treasurer hold in his separate custody a sum larger than necessary for the convenient transaction of Government business, or larger than the security given by him. The balances of Sub-Divisional Treasuries amounted on the dates specified to the sums shown against them, and I have received from Sub-Divisional Treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the to R

Sadar Treasury balance { amount under double lock R
" " Treasurer's single lock R

The balance in the small coin depôt at amounted on the to R

Dated 191 . *District Officer.*

The Treasury notified that it was prepared to Cash Currency notes throughout the month, save on

In the case of balances with branches of Presidency Banks, the available portion should be shown in column 2 and the details of the unavailable portion in the appropriate columns of the report. No certificate of personal verification is required in respect of this balance.

N.B.—In the Cash Balance Reports of the 30th June, 30th September, 31st December and 31st March the following liabilities should be noted :—

Amount of bills advised, but not paid R

Do. deposits payable on demand R

(Reverse of Form 38A.)

Memo. of cash remittances during the month of _____ 191 .

REMITTANCES RECEIVED.									REMITTANCES DESPATCHED.					
Date of despatch.	Date of receipt.	Treasury from which received.	Amount.			Kind.*	Date of despatch of		Remarks.†	Date of despatch.	Treasury to which despatched.	Amount.			Kind.*	Remarks.†§
							First acknowledgment.	Final acknowledgment.								
			R	a.	p.							R	a.	p.		

ute the following for the existing fo[illegible]

Form No. 39.

[See Chapter 9, Article 343 of the C. A. C., Vol. I.]

Register of Pension Payment Orders on..... Treasury.

Number of Pension Payment Order.	Name of Pensioner.	Monthly Amount.			Remarks.

Form 39.

[See Chap. 9, Art. 343, Vol. I, C. A. C.]

[Condensed by compression of columns; to be printed on ordinary foolscap taken lengthways.]

Register of Pension Payment Orders on ——————— *Treasury.*

No. of P. P. O.	Name of each pensioner.	Class of pension.	Monthly amount.	Date.		Height.	Residence.	Personal marks of pensioners.	Remarks.
				Govt. order.	Birth.				
			R						

Form

See Chap. 19, Art. 346,

[To be printed on ordinary

*Bill for pensions chargeable to*_____*paid at the*_____

Payment.		No. of Pension pay order.	Signature of pensioner to non-employment certificate. *We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due.*	Name of pensioner.
Date.	No.			

Note.—The non-employment certificate should also be printed in

Certified that I have satisfied myself that the pensioners except re-employed either permanently or temporarily in a Government during the period for which pension is claimed.

Pages 410-11, Form 40—

Cancel the certificate printed at the foot of this insert the following as Note 2, numbering the presen Note 1:—

NOTE 2.—In the case of pensioners who furnish particulars of re-emplo certificate [see Article 346(8), Civil Account Code], the disbursing officer s and report whether the rules regarding such re-employment have been duly o

[18th

40.

Vol. I, C. A. C.]

foolscap lengthways.]

*Treasury from*_____ *to*_____ *91*

Monthly amount.			Period of claim.	Amount paid.			Signature of payee with stamp if payment exceed R20. *We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension pay orders.*
R	*a.*	*p.*		*R*	*a.*	*p.*	

vernacular.

those named below [see Article 346 (8), C. A. Code] have not been
establishment or in an establishment paid from a Local Fund

Form

[See Chap. 19, Art.

ANNUAL (MOR-

RETURN OF $\frac{\text{CIVIL}}{\text{MARINE}}$ PENSIONS $\frac{\text{EUROPEAN (INCLUDING EURASIAN)}}{\text{NATIVE}}$ PAID

*Pensions exceeding R*_____

[NOTE.—The Return is in three parts—(1) for pensions not exceeding R10 a month; (2) for pension

	PRESENT AGE (LAST								
	0 to 5 inclusive.	6 to 10 inclusive.	11 to 15 inclusive.	16 to 20 inclusive.	21 to 25 inclusive.	26 to 30 inclusive.	31 to 35 inclusive.	35 to 40 inclusive.	41 to 45 inclusive.
1.—Number of pensioners on the list at end of last year, Heading 9 of last year's Return .									
2.—Deduct the number transferred into the next period of age .									
3.—Add the number transferred from the last period of age .									
4.—Number from the last year thus corrected for age . .									
5. NEW NAMES BROUGHT ON THE LIST. By new pensions .									
6. NEW NAMES BROUGHT ON THE LIST. By renewal after being struck off . .									
7. NEW NAMES BROUGHT ON THE LIST. By transfer from other Offices . . .									
8.—Total of Headings 4 to 7, being total number to be accounted for									
9.—Number on pension List at end of year.									
10. REMOVED DURING THE YEAR. By transfer to other Offices . . .									
11. REMOVED DURING THE YEAR. Reported dead . .									
12. REMOVED DURING THE YEAR. By non-appearance for six months . .									
13.—Total of Headings 9 to 12, being total number accounted for .									

NOTE.—Headings 2 and 3 show the transfers rendered necessary by Pensioners passing from one of the periods next preceding column.

Heading 6.—Enter here any persons who, after being previously entered under Heading 12 of the Service Regulations), are again admitted into the List.

As many of the columns for the lower ages will seldom be required, four columns without any specified

40A.

348, Vol. I, C. A. C.]

TALITY) RETURN.

AT_____ DURING THE OFFICIAL YEAR 191 .

*and not exceeding R*_____.

exceeding R10 but not exceeding R50 a month; (3) for pensions exceeding R50 a month.]

BIRTH-DAY) OF PENSIONERS.

46 to 50 inclusive.	51 to 55 inclusive.	56 to 60 inclusive.	61 to 65 inclusive.	66 to 70 inclusive.	71 to 75 inclusive.	76 to 80 inclusive.	80 to 85 inclusive.	86 to 90 inclusive.	91 to 95 inclusive.	Total.	REMARKS.

of age into the next. Hence each entry under Heading 3 will be the same as the entry under Heading 2 in the statement as having been struck off the list, on account of non-appearance for six months (Article 956, Civil

heading may be printed instead of the eight columns for ages from 0 to 40.

Form 41.

[See Chap. 20, Art. 351, Vol. I, C. A. C.]

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of——————*Deposits in the month of*——————*at*——————*Treasury.*

Date of receipt.	No. of each deposit.	From whom received.	Nature of Deposit.	Amount of each deposit.	Initials of T. O.	Daily total carried to cash book.	Details of Repayments.												Total re-payments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.		
				R		R		R			R			R			R		R	R

[See Chap. 3, Art. 28, C. A. Code.]

Return of deaths of European officers (including members of the Civil Service of India) and pensioners, in _____ for the month of _____.

Name.	Date of death.	Place of death.	Occupation at time of death.	Age at time of death.			Place of birth.	Particulars as to family connection.	Address in England of relatives (if known).	Particulars as to property (if any).	Length of service.*	Cause of death.	Remarks.
				Y.	M.	D.							* This information is not required in the case of pensioners.

Insert the following as a new Form:—

Form 43.

[See Chap. 20, Art. 359, Vol. I, C. A. C.]

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the _____ *Treasury in the month of* _____.

Receipts.															Payments.														
Date.	Account No.											Daily total to Cash Book.			Date.	Account No.											Daily total to Cash Book.		
	R	a.	p.	R		p.	R	a.	p.	R	a.	p.	R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
1																1														
2																2														
3																3														
4																4														
5																5														
6																														
7																7														
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27																26														
28																27														
29																28														
30																29														
31																30														
																31														
Total																Total														

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

Form 42.

[See Chap. 20, Art. 356, Vol. I, C. A. C.]

[Full size, to be printed on foolscap.]

———— *Treasury, Register of Personal Deposits on account of* ————.

Date.	No. of Payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury Officer's initials.
		R	a.	p.	R	a.	p.	R	a.	p.	

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added, showing the *name* of the remitter or payee, and the object of the transaction: these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Pages 417-418—

Insert the following new Form between Forms 44 and 45, numbering it as 44A :—

Form 44A.

[See Chap. 20, Art. 366, Vol. I, C. A. C.]

[To be printed on foolscap breadthways.]

List of Repayments of———Deposits at———Treasury for the month of———

Detail of original Deposit.			Number of Repayment Voucher.	Amount Repaid.
Date of Receipt.	Number as per Register of Receipts.	Amount or balance of Deposit.		

8th List—1-4-15.

R. A. GAMBLE,

Comptroller and Auditor General.

DELHI,

The 1st April 1915.

S. G. P. I.—No. 102 C. G.—1-6-15.

Form 44.

[See Chap. 20, Art. 363, Vol. I, C. A. C.]

[To be printed on ordinary foolscap.]

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with _____ *Sub-Treasury.*

ORDERS ISSUED.											ORDERS PAID.			
Date.	No. of order.	Payee.	Value how received.	Initials. Accountant.	Initials. Treasurer.	Amount of each order.	Initials of Treasury Officer.	Daily total to Register of personal deposits.	Payment at Sub-Treasury. Date.	Payment at Sub-Treasury. Amount.	Date.	No. of order.	Amount of order.	Daily total to Register of personal deposits.

The column of "Payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "value how received" is intended for marks denoting cash or transfer.

Form 45.

[See Chap. 20, Art. 367, Vol. I, C. A. C.]

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the_____Treasury in the month of_____

Accounts.	Opening balances.	Receipts of month.	Total credits.	Nos. of Vouchers.	Payments.	Closing balances.
Total						

Pages 419 and 420, Form 46 and Form 47—

For the existing entries in the counterfoils of these forms *substitute* the following:—

Number (in print).....
Date.....
Treasury drawn upon .....
Amount.....

Form 46.

[See Chap. 21, Art. 370, Vol. I, C. A. C.]

[Size as per Art. 404, Note 4.]

Supply Bill.

PUNJAB.

No. .....

Date .....

Payee .....

Drawee .....

Rupees .....

No. .....

Treasury ..... Date ..... 191 .

PUNJAB.

(SOLE) (SOLE)

To the Bank of Bengal .....

At sight of this SOLE Bill of Exchange pay to the order of .....

.....

Rupees .....

for value received of

Under rupees

Treasurer. Accountant. In charge of Treasury.

Form 47.

See Chap. 21, Art. 370, Vol. I, C. A. C.]
[Size as per Art. 404, Note 4.]

Supply Bill.

FIRST.

No.....

Date.....

Payee.....

Drawee.....

Rupees.....

OFFICE OF THE ACCOUNTANT GENERAL, BENGAL.

No.....

.....Treasury Date.....191

(FIRST) (FIRST).

To the Officer in charge of the Treasury at.....

At sight of this FIRST of Exchange (Second Unpaid) pay to the order of.....

Rupees.....

for value received.

Under Rs.

R

Assistant Accountant General.

SECOND.

No.....

Date.....

Payee.....

rawee.....

Rupees.....

OFFICE OF THE ACCOUNTANT GENERAL, BENGAL.

No.....

.....Treasury Date.....191

(SECOND) (SECOND)

To the Officer in charge of the Treasury at.....

At sight of this ECOND of Exchange (First Unpaid) pay to the order of.....

Rupees.....

for value received.

Under Rs.

R

Assistant Accountant General.

Page 421, Form 48—

For the first five existing entries in the counterfoil of this form *substitute* the following :—

Number (in print).....
Date.....
Treasury drawn upon.....
Amount.....

Page 421, Form 48—

Substitute the words " Not Transferable " for " Not Negotiable " in the heading of the Form, and insert the word " recognised " before " bank " in the foot-note, introduced by the 9th list of corrections dated the 1st July 1915.

[*10th list—1-10-15.*]

Page 421, Form 48—

Against the words "Not Negotiable" at the heading of the Form of Remittance Transfer Receipt an asterisk may be given with a footnote :—

"A Remittance Transfer Receipt may be endorsed in favour of a bank for receiving payment on behalf of the payee."

[*9th list—1-7-15.*]

Remittance Transfer Receipts

Form 48.

[See Chap. 21, Art. 370, Vol. I, C. A. C.]

[Size as per Art. 404, Note 4.]

Remittance Transfer Receipt.

(Not Negotiable.)

No. .....

Date .....

Payee .....

Drawee .....

Rupees .....

Value received in cash .....

Do. by transfer .....

_____ Treasury

Date _____ 191

PUNJAB.

To the Officer in charge of the Treasury at .....

Received from _____ .....

the sum of Rupees .....

payable to (or to be transferred to the credit of) .....

R

Under Rupees

Treasurer. Accountant. Officer in charge of Treasury.

2 H 2

Form 49.

[See Chap. 21, Art. 371, Vol. I, C. A. C.]

[Condensed form.]

Register of Bills issued on the _____ *Treasury,* _____ *Presidency. / Province.*

Date.	NUMBERS.			Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill.			Amount of premium or discount.			Initials of Treasury Officer.	REMARKS.
	Special (or district).	PRINTED (OR GENERAL). Supply Bill.	PRINTED (OR GENERAL). Transfer Receipt.				ℛ	a.	p.	ℛ	a.	p.		

* The letter of the Accountant-General or a clause of the rules authorising issue of bill should be quoted in this column.

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches) which should accordingly be used instead of book paper, the latter being four times as expensive. The good machine made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The register should be printed and bound before issue, the sheet being bound by the middle as received from the Stationery Office, not by the edge.

Page 423, Form 50—

Change the wording of the last column of the existing form to "Date of payment" and *add* the three following additional columns:—

"Amount paid", "Initials of the Treasury Officer making payment and "Remarks".

Also *add* the following as footnotes under this form:—

NOTE 1.—"When a bill is under special authority endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column 'Remarks'".

NOTE 2.—"When a case order on a sub-treasury is issued in payment of a bill under the Note to Article 390, the date of the cash order and the name of the sub-treasury should be entered in the column 'Remarks'".

Form 50.

[See Chap. 21, Art. 376, Vol. I, C. A. C.]

[Full-size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to ₹*

_____ TREASURY

The _____ *191* .

Officer in charge of Treasury.

NUMBERS.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment to be noted in this column.
Special.	PRINTED (OR GENERAL).								
	Supply Bills.	Transfer Receipts.		₹	*a.*	*p.*			

* Total to be entered in words.

Form 51.

[See Chap. 21, Art. 381, Vol. I, C. A. C.]

[Condensed form.]

LOCAL BILLS ISSUED.

List of _____ drawn by the _____ Treasury of the _____ Province during the month of _____ 191__ on local Treasuries.*

Date.	Number (printed or general).	Authority for issue.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to Cash Book.	Premium charged.	The Column to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.			Amount paid in first month after issue.			Amount paid in second month after issue.			Amount paid in third month after issue.			Amount paid in rest of quarter succeeding quarter of issue.			Balance at close of quarter next after quarter of issue.		
						R	R	R		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or article and clause (not article only) of Chapter 9; also, if the clause quoted be 143 A (1) or 143 C (1), the nature of the public purpose must be stated as shortly as possible.

in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the Secretary of State shall think fit AND it is hereby declared that the receipt of the Secretary of State for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the Mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the Secretary of State shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the Mortgagor AND IT IS HEREBY DECLARED that no lease made by the Mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the Secretary of State shall consent thereto in writing AND it is hereby declared that the said Resolutions shall be deemed and taken to be part of these presents IN WITNESS whereof the Mortgagor and (5) by order of the Governor General of India in Council acting on behalf of the Secretary of State have hereunto set their hands the day and the year first above written.

(5) Officer authorised to execute for Government.

Signed by the said (Mortgagor)
in the presence of

1st witness
address
occupation

2nd witness
address
occupation

Signed by the said
in the presence of

1st witness
address
occupation

2nd witness
address
occupation

NOTE.—(*a*) (The same persons can witness both signatures).
(*b*) There *must* be *two* witnesses to a mortgage.

[*19th List—1-10-17.*]

Page 424, Form 51.—

Omit the words ' or 143C (1) ' *in the second footnote of this form.*

[*19th List—1-10-17.*]

Form 52.

ee Chap. 21, Art. 381, Vol. I, C. A. C.]

[Condensed form.]

FOREIGN BILLS ISSUED.

List of **_____ *drawn upon Treasuries in other Provinces by the* _____ *Treasury of the* $\frac{\textit{Presidency}}{\textit{Province}}$ *of* _____ *during the month of* _____ *191* .

Date of Bill.	Number (printed or general).	Under what authority issued. †	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Bill drawn on Treasuries under the Government of																								Daily total carried to Cash Book.			Premium charged on issue of bills.			Remarks.
						India.			Central Provinces.			Burma.			Assam.			Bengal.			Bihar and Orissa.			United Provinces of Agra and Oudh.			Punjab.			Madras.			Bombay.									
						R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.						

* Here insert Supply Bills or Remittance Transfer Receipts (as the case may be).
† See note under Form 51.

Form 53.

[See Chap. 21, Art. 387, Vol. I, C. A. C.]

[Full-size form. This form should be printed on foolscap.]

Check Register of Bills payable drawn by the_____ Treasury of the_____ Presidency.
Province.

Date of Bill.	Numbers.			Amount of Bill.			Date of payment.	Remarks.	Amount paid.		
	Special (or District).	Printed (or General).									
		Supply Bill.	Transfer Receipt.	R	a.	p.			R	a.	p.

When a bill is under special authority as contained in Appendix D endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks. When a cash order on a sub-treasury is issued in payment of bill under note to Article 390, Civil Account Code, the date of the cash order or the name of the sub-treasury should be entered in the column of Remarks.

Page 426, Form 53—
Cancel this Form.
13th List—1-4-16.

Form 54.

[See Chap. 21, Art. 395, Vol. I, C. A. C.]

[Full-size form.]

LOCAL BILLS PAID.

*Register of** _____ *drawn by Treasuries in the Punjab on the* _____

Treasury of that Province and cashed from _____ *to* _____

Voucher Number.	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.			Daily total carried to Cash Book.		
		Number.	Date.		₹	a.	p.	₹	a.	p.

* Here insert Supply Bills or Remittance Transfer Receipts as the case may be.

Form No. 55.

[See Chap. 21, Art. 395, Vol. I, C. A. C.]

[Condensed form.]

FOREIGN BILLS PAID.

Register of _____ drawn by Treasuries in other* $\frac{\textit{Presidencies}}{\textit{Provinces}}$ *on the _____*

Treasury, and cashed from _____ to _____ 191 .

Voucher Number.	Date when.	Particulars of Bill.		By what Treasury drawn.	Amount paid on account of Bills drawn by Treasuries under the Government of																						Daily total to Cash Book.			Remarks.
		Number.	Date.		Ind a.			Central Provinces.			Burma.			Assam.			Bengal.			Bihar and Orissa.			United Provinces of Agra and Oudh.			Punjab.			Madras.			Bombay.					
					R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	

* Here insert Supply Bills or Remittance Transfer Receipts as the case may be.

Form 56.

[See Chap. 21, Art. 404, Vol. I, C. A. C.]

Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at _____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal .					
Do. on other Treasuries .					
Duplicates					

Form 57.

[See Chap. 22, Art. 410, Vol. I, C. A. C.]

Budget Estimate of Expenditure to be provided for by Payment-Orders.

			R
Item on page	(name	item)	3,00,000
Item on page	(name	item)	2,50,000
	and so on		2,50,000
		TOTAL	8,00,000
	Add 20 per cent.		1,60,000
			9,60,000
Namely, for fixed charges			6,00,000
other „			3,60,000
			9,60,000

Page 430, Form 57.—

Cancel this Form.

[*20th List*—2-1-18.]

Form 58A.

[See Chap. 22, Art. 419, Vol. I, C. A. C.]

_____ Treasury.

The _____ 191 .

To

THE ASSISTANT COMMISSIONER,
NORTHERN INDIA SALT REVENUE.

The last salt receipt issued for _____ salt during the month of _____ 191 , was No. _____ Sudder Treasury.
Ditto , was No. _____. _____ Tahsil.
Ditto , was No. _____. _____ do.
_____ do.

Treasury Officer.

For 58B.

[See Chap. 22, Art. 419, Vol. I, C. A. C.]

_____ Salt

CONSOLIDATED TREASURY RECEIPT.

_____ TREASURY.

The _____ *191* .

Received on account of Northern India Salt Revenue the sum of Rupees _____ as detailed below, for which credit has been given in the Treasury Account for 191 .

	℞	a.	p.	℞	a.	p.
From the Northern India Salt Revenue Officer—						
Price						
Excise duty on salt						
Through Traffic receipts						
Fines and forfeitures						
Fees and Licenses of saline works.						
Miscellaneous						
From the Public—						
Price						
Excise duty on salt						
Hakim Cess						
Through Traffic receipts						
Fees and Licenses of saline works.						
Miscellaneous						
TOTAL RUPEES .						

To

Treasury Officer.

_____

Northern India Salt Revenue.

Form 59.

[See Chap. 22, Art. 421, Vol. I, C. A. C.]

Schedule of revenue (excluding deposits) received in the_____ Treasury during the month of_____on account of the Northern India Salt Department.

Salt officer on account of whom received.	Amount received.			Heads under which credited (a separate column for each).	Total amount received from or on account of each Salt Revenue Officer.	
	₹	a.	p	₹	₹	a.

Form 59A.

[See Chap. 22, Art. 425A, Vol. I., C. A. C.]

Register / Statement of sums paid into the _____ *Treasury by traders and others for credit of the Bombay Salt Department during the month of* _____ *191* .

No. and date of Indent.		Name and Address of Trader.		Quantity of	Price paid.							Remarks.
No.	Date.	Name.	Address.	Salt, maund.	Duty at R 1 per maund.	Ground rent at 3 pies per maund.	Cost price at 2½ annas per maund.	Haulage charges at 6 pies per maund.	Sewing charges at 2 pies per maund.	Bagging charges at 1 anna 9 pies per maund.	Total.	
					R	R	R	R	R	R	R	

Form 60.

[See Chap. 22, Art. 438, Vol. I., C. A. C.]

Memorandum of the Claims of Officers of the Geological Survey Department for_____191____payable in

Name and designation of payee.	Treasury from which payment is desired.	Fixed charges.			Other charges.			Total.
		Salary of Officer.	Fixed allowance of Officer.	Pay of field establishment.	Travelling expenses of		Contingent charges.	
					Officer.	Establishment.		
		₹	₹	₹	₹	₹	₹	

NOTE.—The claims of officers who intend to draw their pay, etc., in Calcutta should be excluded from the above memorandum as they are dealt with like other pre-audit payments.

Form 60A.

[See Chap. 23, Art. 442, Vol. I., C. A. C.]

_____Treasury.

Schedule of Forest Remittance credited during_____191

Date of credit in Sudder Treasury Account.	Chalan.		From whom received.	Division.			Division.			Remarks.
	No.	Date.		₹	a.	p.	₹	a.	p.	

Pages 435-436

Insert the following new Forms 60 C to 60 T between Forms 60 B and 61.

[*11th list, 15-10-15.*]

Form 60-C.

[See Chap. 23-A, Art. 448-A, para. 24, Vol. I, C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet anticipated Expenditure during the 2nd quarter ending 30th September 1884.

Details of the Budget heads. (1)	BUDGET HEADS. (2)	Amount. (3)	REMARKS. (4)
AI	Timber and other produce removed from the forests by Government agency	₹ 3,000	Fuel works.
AII	Timber and other produce removed from the forest by consumers or purchasers	...	
AIII	Drift and waif wood and confiscated forest produce	50	Stacking and carriage of confiscated timber.
AIV	Revenue from forests not managed by Government	...	
AV	Rent of leased forests and payments to shareholders in forests managed by Government	...	
AVI	Live-stock, stores, tools and plant	250	Carts for fuel work.
AVII	Communications and buildings	1,600	₹ Goompahar road . 1,000 Forest house . 600
AVIII	Organisation, improvement, and extension of forests		Demarcation . 800
AIX	Miscellaneous	1,850	Plantation works . 800
BI	Salaries	200	Other works . 250
BII	Travelling allowances	2,700	
BIII	Contingencies	250	
		300	
	TOTAL ANTICIPATED EXPENDITURE	10,200	

To be granted as follows:—

On Darjeeling Treasury	₹	9,000
On Kurseong Sub-Treasury	₹	500
On ——— Ditto	₹	
On ——— Ditto	₹	
TOTAL CREDITS APPLIED FOR		9,500

MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30TH JUNE 1884.

Cash	₹200	
Drawing account, Darjeeling Treasury,	₹500	
Ditto, ——— Ditto,	₹	
Ditto, ——— Ditto,	₹	
Ditto, ——— Ditto,	₹	700
TOTAL		10,200

DARJEELING:
The 1st June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

[*11th List, 15-10-15.*]

Form 60-D.

[See Chap. 23-A, Art. 448-A, Para. 24, Vol. I, C. A. C.]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1884.

In whose favour. (1)	Name of Treasury. (2)	Amount. (3)	REMARKS. (4)
		R	
Conservator of Forests, Bengal	Darjeeling	6,000	
Deputy Conservator of Forests, Darjeeling Division	Ditto	9,000	
Deputy Conservator of Forests, Darjeeling Division	Kurseong Sub-Treasury.	500	
	TOTAL	15,500	Fifteen thousand five hundred only.

DARJEELING:
The 15th June 1884.

Conservator of Forests, Bengal.

[*11th List*, 15-10-15.

Form 60-E.

[See Chap. 23-A., Art. 448-A., para. 28, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Dr. *Account Current with the Darjeeling Treasury for the quarter ending 30th June 1884.* **Cr.**

Date (1)	Letters of Credit. (2)	Amount. (3) ₹	a.	p.	Date. (4)	No. of Cheque. (5)	Particulars of Cheques. (6)	Amount. (7) ₹	a.	p.
1st April .	No. 5 of 20th March 1884 . .	6,000	0	0	1st April .	799	——Contractor. Advance . . .	1,000	0	0
					15th ,, .	890	——Forest Ranger. Advance for works	250	0	0
					30th ,,	1351	Ditto Ditto	150	0	0
					1st May .	1052	Self for current divisional expenses .	1,000	0	0
					10th ,, .	1053	Ditto Ditto .	1,500	0	0
					20th ,,	1054	——Contractor. Advance . .	100	0	0
					29th ,,	1055	——Forest Ranger. Advance for works	150	0	0
					1st June .	1056	Self for current divisional expenses .	1,000	0	0
					30th ,, .	1057	Treasury Officer, Darjeeling. Revenue	100	0	0
					30th ,, .	1058	——Forest Ranger. Advance for works	150	0	0
								5,400	0	0
							Balance undrawn on June 30th .	600	0	0
	TOTAL .	6,000	0	0			TOTAL .	6,000	0	0
	DARJEELING ; *The 30th June 1884.*						*Deputy Conservator of Forests, Darjeeling Division.*			
1st July .	Balance of No. 5 of 20th March 1884.	600	0	0						
	No. 24 of 16th June 1884	9,000	0	0						

[*11th List, 15-10-15.*]

Form 60-F.

[See Chap. 23-A., Art. 448-A., para. 29, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION

Register of Cheques drawn during June 1884.

No. of Cheque. (1)	Date. (2)	On what Treasury. (3)	Amount. (4)			For use in Audit Office. Date of encashment at Treasury. (5)		Remarks. (6)
			₹	a.	p.			
1056	1st	Darjeeling	1,000	0	0			
1057	30th	,,	100	0	0			
1058	30th	,,	150	0	0			
		TOTAL	1,250	0	0			One thousand two hundred and fifty only.

DARJEELING :
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

5 (*Forms*)—

l Form No. 60-G.

:e the following as a footnote under Form No. 60-I—

hat the balance in my hands on . . . . . amounted by actual count to shown above, and that I am personally responsible that the said balance y custody."

(*21st List—2-4-18.*)

Form 60-G.

[See Chap. 23-A, Art. 448-A, para. 19, Vol. I, C.A.C.]

FOREST DEPARTMENT, BENGAL.

Cash Balance Report of the Darjeeling Division on the last day of June 1884.

		℞	a.	p.
GOVERNMENT NOTES — CURRENCY	At Rupees 1,000	...	...	...
	„ „ 500	...	...	...
	„ „ 100	...	...	...
	„ „ 50	50	0	0
	„ „ 20	20	0	0
	„ „ 10	20	0	0
	„ „ 5	15	0	0
	TOTAL CURRENCY NOTES	105	0	0
SILVER	Rupees	44	0	0
	Half Rupees	1	0	0
	Quarter Rupees	2	0	0
	Two-anna pieces	1	0	0
COPPER	Double pice	1	8	0
	Single pice	0	8	0
	Half-pice	...	...	...
	Pie pieces	...	...	...
	TOTAL CASH IN HAND	50	0	0
	GRAND TOTAL	155	0	0

I hereby certify that the balance in my hands amounted, on the 30th June 1884, to Rupees one hundred and fifty five only, as shown above, and that I am personally responsible that the said balance was actually in my custody.

Deputy Conservator of Forests,
Darjeeling Division.

[*11th List, 15-10-15.*]

Form

[See Chap. 23-A, Art. 448-A

r. *Cash Book of* _____, *Deputy Conservator of*

Date (1)	No. (2)	PARTICULARS. (3)	Receipts. (4)	Head of Service. (5)
			R a. p.	
		Cash Balance brought forward	100 0 0	
1st	1	To Cheque No. 1056 on Darjeeling Treasury	1,000 0 0	*Remittance.*
2nd	2	To received by sale of 100 cubic feet oak scantling, at R 1 per cubic foot, from Goompahar Depôt, to Executive Engineer, Darjeeling Division, as per Acceptance No. 10, dated 1st June 1884	100 0 0	*I a.*
4th	3	To 500 maunds firewood delivered to J. Jones, Esq., Darjeeling, from Darjeeling, Depôt, at R25 per 100 maunds	125 0 0	*I b.*
4th	4	To received from Ram Bux, price of one chestnut tree from Tukdah Range, Poomong Block, at R20	20 0 0	*II a.*
4th	5	To recovered by work done, from Roop Sing, contractor, balance in full of Cr. Item No. 42 of 15th February 1884 R135 8 0 and in part Cr. Item No. 60 of 20th March 1884 „ 211 8 0	350 0 0	*Forest Advances.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ——— ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	20 0 0	*Service Funds.*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in Objection Statement to accounts for April 1884, on Item No. 27, on account of excess travelling allowance	10 0 0	*Recovery of service payments.*
5th	9	To recovered in cash from ———, Forest Ranger, being amount disallowed in Objection Statement to accounts for March 1884, on Item No. 12, on account of excess leave allowance	5 0 0	*V b.*
30th	10	To recovered from ———, Forest Ranger, by expenditure incurred in Goompahar Range, from 26th May to 25th June 1884, balance in full of Cr. Item No. 35 of 20th April 1884 R120 0 0 and in full Cr. Item No. 15 of 15th May 1884 „ 80 0 0	200 0 0	*Forest Advances.*
30th	11	To revenue collected in the Goompahar Range, from May 26th to June 25th, 1884	1,000 0 0	*Remittance.*
30th	12	To Cheque No. 1057 on Darjeeling Treasury	100 0 0	*Ditto.*
30th	13	To „ „ 1058 „ „ „	150 0 0	
		TOTAL	3,230 0 0	

DARJEELING :
The 30th June 1884.

60 H.

Paras. 2 and 20. Vol. I., C., A. C.]

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date. (6)	No. of Item. (7)	No. of Voucher. (8)	Particulars. (9)	Disbursements. (10)	Head of Service. (11)
				R a. p.	
1st	1	1	By paid part of Divisional Office Establishment pay for May 1884	50 0 0	*B I d.*
1st	2	2	By paid part pay of Forest Establishment for May 1884	300 0 0	*B I c.*
2nd	3	3	By Book Transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied Bill No. 5, as per Acceptance No. 10, dated 1st June 1884 . . .	100 0 0	*Book Transfer.*
4th	4	4	By paid Roop Sing, contractor, for delivering at Darjeeling Depôt 1,600 maunds firewood, at R17 per 100 maunds . . R272 0 0 and 156 maunds charcoal, at 8 annas per maund . . . „ 78 0 0	350 0 0	*A I b.*
4th	5	5	By paid by Book Transfer to Mathematical Instrument Department, price of one prismatic compass, as per Bill No. 15 of 20th May 1884	50 0 0	*A VI c.*
5th	6	6	By paid pay of Mr. ———, Deputy Conservator of Forests for May 1884 . . .	500 0 0	*B I b.*
5th	7	1	By paid balance of Divisional Office Establishment pay for May 1884 . . .	25 0 0	*B I d.*
30th	9	8G	By revenue paid into Darjeeling Treasury, as per Chalan No. 80 of this date . .	150 0 0	*Remittance.*
30th	10	8G to 13G 14G to 16G	By expenditure incurred by ———, Forest Ranger, in Goompahar Range, as per his accounts from 26th May to 25th June 1884 . By amount of revenue of the Goompahar Range, remitted to Darjeeling Treasury— Chalan No. 65 of 4th, R100 0 0 „ „ 85 of 6th, „ 600 0 0 „ „ 105 of 24th, „ 150 0 0	300 0 0	
30th	11	17G	By amount of revenue of the Goompahar Range, remitted to Kurseong Tahsil, Darjeeling District, as per Chalan No. 15 of 15th June 1884	850 0 0	*Ditto.*
30th	12	18	By revenue paid into Darjeeling Treasury by Cheque No. 1057, as per Chalan No. 120 of 30th June	50 0 0	*Ditto.*
30th	13	19	By amount advanced to ——, Forest Ranger, Goompahar Range, for current expenses .	100 0 0	*Ditto.*
30th	14	20	By paid Mr. ———, Deputy Conservator of Forests, Darjeeling Division, the amount of his travelling allowance bill for May 1884 .	150 0 0	*Forest Advance*
				100 0 0	*B II b.*
			TOTAL .	3,075 0 0	
			Cash balance in hand on 30th June 1884 .	155 0 0	
			GRAND TOTAL .	3,230 0 0	

Deputy Conservator of Forests,
Darjeeling Division.

[*11th List, 15-10-15.*]

Form

[See Chap. 23A, Art. 448A.

Dr. *Cash Account of* _____, *Deputy Conservator of*

Date. (1)	No. of Item. (2)	Particulars. (3)	Receipts. (4)	Head of Service. (5)
		Cash balance brought forward .	R a. p. 100 0 0	
		To cheques drawn, as per details in form No. 60-F, submitted	1,250 0 0	*Remittance.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884 . .	50 0 0	*Book Transfer.*
5th	7	To received from Mr. _____, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill . .	20 0 0	*Service Funds.*
		To recoveries from contractors and disbursers, as per details in Form No. 60-O, attached	550 0 0	*Forest Advances.*
5th	8	To recovered in cash from, ——— Forester, being amount disallowed in Objection Statement to accounts for April 1884 on Item No. 27, on account of excess travelling allowance	10 0 0	*Recovery of service payment.*
		To revenue received during the month, as per details in Form No. 60-P, attached .	1,250 0 0	*IX.—Forests.*
		Total .	3,230 0 0	

The following Statements,
Form No. 60-P, with
Form No. 60-Q, with
Form No. 60-O, with

(Note.—Blank returns should not be submitted, but a note made

Total Rupees three thousand two

Certified that the lump sums shown agree with
Subsidiary returns concerned.

Darjeeling:
The 5th July 1884.

No. 60 I.

Paras. 20 and 48, Vol. I., C. A. C.]

Forests, Darjeeling Division, Bengal, for the month of June 1884. *Cr.*

Date. (6)	No. of Item. (7)	No. of Voucher. (8)	Particulars. (9)	Disbursement. (10)	Head of Service. (11)
				R a. p.	
			By revenue paid into treasuries, as per details in Form No. 60-Q. attached.	1,150 0 0	*Remittance.*
2nd	3	3	By book transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per acceptance No. 10, dated 1st June 1884 . .	100 0 0	*Book Transfer.*
30th	...	...	By amount of advances made to contractors and disbursers, as per details in Form No. 60-O attached	150 0 0	*Forest Advances.*
			By expenditure charged during the month, as per detail in Form No. 60-P attached	1,675 0 0	*11—Forests.*
			TOTAL .	3,075 0 0	
			Cash balance in hand on 30th June 1884	155 0 0	
			GRAND TOTAL .	3,230 0 0	

etc., are attached :—
Vouchers.
Chalans.
Vouchers.
at foot of this statement of the Forms that are blank.)
hundred and thirty only.
the details in the Cash Book and also with other

_____,
Deputy Conservator of Forests,
Darjeeling Division

Form 60-J.

[See Chap. 23-A, Art. 448-A, Para. 32, Vol. I., C. A. C.]

Return of changes in the Subordinate Forest and Depôt / Office / Temporary *Establishments sanctioned by the Conservator of Forests_____during the month of_____ 189 .*

Division. (1)	Name of Subordinate. (2)	Appointment, or change in rank. (3)	Pay. (4) R	a.	p.	Date from which to have effect. (5)	Communicated to Divisional Officer in letter No. (6)	Communicated to Divisional Officer in letter Date. (7)	Remarks. (8)

Dated_____

_____,
Conservator of Forests.

*The*_____*189*

Form 60-JJ.

[See Chap. 23-A, Art. 448-A, Para. 32, Vol. I., C. A. C.]

Return of leave granted to the $\frac{\text{Subordinate}}{\text{Office}}$ *establishment by the Conservator of Forests_____ Circle during the month of_____ 190*

Division. (1)	Name and rank of absentee. (2)	Pay of absentee. (3)	Nature of absence. (4) Kind.	Period.	Date.	Leave allowances. (5) R	a.	p.	Name and substantive rank of every person acting by reason of the absence. (6)	Substantive pay of acting officers. (7) R	a.	p.	Acting allowance. (8) R	a.	p.	Total of Columns 5 and 8. (9) R	a.	p.	Remarks. *The full chain of acting arrangements should be shown together with the name of the Division to which each of the acting officer is attached. (10)

Dated_____

_____,
Conservator of Forests.

The _____ *190* .

Form 60-K.

[See Chap. 23-A, Art. 448-A, Para. 5, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL.

BILL No. 5 of 1884-85. | Head of Service, P. W. D. | VOUCHER No. 3 of JUNE 1884.

The Executive Engineer, Darjeeling Division ____ DR.

To the Deputy Conservator of Forests, Darjeeling Division.

Dates. (1)	Items. (2)	Amount. (3)			TOTAL. (4)		
		℞	a.	p.	℞	a.	p.
May 25th .	100 cubic feet of oak scantling at ℞ 1 per cubic foot.	100	0	0	100	0	0

DARJEELING: *The 25th May 1884.*

Deputy Conservator of Forests, Darjeeling Division.

Accepted for Rupees (100) one hundred only. Credit for this amount will be given in the accounts for the month of June 1884.

No. 10.

DARJEELING: *The 1st June 1884.*

Executive Engineer, Darjeeling Division.

P. 2

[*11th List*, 15-10-15.]

Form 60-L.

[See Chap. 23-A., Art. 448-A., Paras. 5 and 9, Vol. I., C. A. C.]

HEAD OF SERVICE. } A VII *a.*

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

VOUCHER No. 11*g* OF JUNE 1884.

Daily labour on making bridle-path in Poobong block, Goompahar Range, from 15th to 24th June 1884.

PARTICULARS OF WORK. (1)	PROGRESS. Previous. (2)	Now exhibited. (3)	Total. (4)	Description of labour and materials. (5)	No. (6)	RA. At (7)	Per (8)	AMOUNT. Per Item. (9) R a. p.	Per work (10) R a. p.	SIGNATURES OR REMARKS. (11)
Excavating path from Goompahar to Poobong. Conservator's sanction No. 5 of 1884-85.	2 miles 62 chains.	37 chains.	3 miles 19 chains.	Men	240	4 as.	day.	60 0 0	60 0 0	Paid through Ram Sing, *Mate*.
							TOTAL .		60 0 0	

This amount of Rupees sixty has been disbursed by me.

_____ *Forest Ranger,*

Passed for Rupees (60) sixty only.

GOOMPAHAR; *The 24th June 1884.*

Deputy Conservator of Forests, Darjeeling Division.

[*11th List, 15-10-15.*]

Form 60-M.

[See Chap. 23-A, Art. 448-A, Paras. 5 and 39, Vol. I, C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

HEAD OF SERVICE, A I *b*.

VOUCHER No. 4 OF JUNE 1884.

Particulars. (1)	Amount. (2)		
	R	*a*	*p.*
Delivering in Darjeeling Depôt—			
1,600 mds. firewood at R17 0 0 per 100 mds. . . .	272	0	0
156 „ charcoal „ 8 0 „ md. . . .	78	0	0
TOTAL .	350	0	0

Received the above amount of R350. *In part adjustment of advances outstanding against me*

(Sd.) ROOP SINGH, *Contractor.*

[This amount of R350 (three hundred and fifty) has been disbursed by me.]

DARJEELING: *The 4th July 1884.*

Passed for R(350) three hundred and fifty only.

Deputy Conservator of Forests,
Darjeeling Division.

[*11th List, 15-10-15.*]

Form 60-N.

[See Chap. 23-A., Art. 448-A., Para. 42, Vol. I., C. A. C.]

CONTRACTOR'S AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Singh, Contractor, in account with Darjeeling Forest Division. *Cr.*

Delivery of Firewood at Darjeeling. Contract dated 1st January 1884.

Date. (1)	Cash book Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date. (5)	Cash book Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st April 1884 .	...	To balance brought forward—		4th June 1884 .	5	By value of work done, as per Cr. item No. 4	350 0 0
		Part Cr. item No. 42, dated 15th February 1884 . . . . 135 8 0		30th June 1884 .	...	Balance	285 8 0
		Full Cr. item No. 60, dated 20th March 1884. 500 0 0					
			635 8 0				
		TOTAL .	635 8 0	...	...	TOTAL .	635 8 0
1st July 1884 .	...	To balance brought forward—					
		Part Cr. item No. 60, dated 20th March 1884	285 8 0			Signed——— *Deputy Conservator.*	

Account No. 6.

Dr. Mr. , Forest Ranger, Disburser, in account with Darjeeling Forest Division. *Cr.*

Current expenses in Goompahar Range.

Date. (1)	Cash book Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date. (5)	Cash book Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st June 1884 .	...	To balance brought forward—		30th June 1884 .	10	By expenditure incurred, as per account from 26th May to 25th June 1884 . 300 0 0	
		Part Cr. item No. 35, dated 28th April 1884. 120 0 0				*Less*—Expended out of revenue . 100 0 0	
		Full Cr. item No. 15, dated 15th May 1884 . . 80 0 0					
30th June 1884 .	13	Advanced	200 0 0	30th June 1884 .	...		
			150 0 0				
		TOTAL .	350 0 0			Balance	200 0 0
							150 0 0
1st July 1884 .	...	To balance brought forward—				TOTAL .	350 0 0
		Full Cr. item No. 13, dated 30th June 1884.	150 0 0			Signed——— *Deputy Conservator.*	

Form 60-O.

[See Chap. 23-A, Art. 448-A, Paras. 46, 47, and 50, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Abstract of entries in the Contractors' and Disbursers' Ledger during June 1884.

Number of Accountant's Ledger.	Name and Rank.	Particulars of Work.	Department Debtor.							Department Creditor.							Balance Due.						Remarks.
			Balance due from last month.	Nos. of Dr. Items in Cash Book.	Nos. and Dates of Original Items of Payments now recovered.	Recoveries in cash or value of supplies or work done during the month.			Total.	Balance outstanding from last month.			Nos. of Cr. Items in Cash Book.	Payments during month.			Total.			Contractor By — Disbursers.			Contractor To — Disbursers.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)			(8)	(9)			(10)	(11)			(12)			(13)			(14)			(15)
			R.	a.	p.	R	a.	p.	R. a. p.	R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
5	Roop Singh	Delivering firewood at Darjeeling	...	...	...	5	No 1, dated 5th May 1884.		350 0 0	350 0 0	635	8	0	...	...	...	...	635	8	0	285	8	0	...	...	...	
7	Peer Bux	Collecting seeds	...	...	...	...	...	...	... ...	... ...	25	0	0	...	...	...	...	25	0	0	25	0	0	...	...	...	
		TOTAL CONTRACTORS	...	...	...	...			350 0 0	350 0 0	660	8	0	...	...	...	...	660	8	0	310	8	0	...	...	...	
8	Mr.——, Forest Ranger	Disburser, Goompahar Range	...	...	...	10	No. 4, dated 10th May 1884.		200 0 0	200 0 0	200	0	0	13	150	0	0	350	0	0	150	0	0	...	...	...	
	Babu E., Forester.	Disburser, Tukdah Range	...	...	...	...	...	...	... ...	... ...	100	0	0	...	...	...	...	100	0	0	100	0	0	...	...	...	
		TOTAL DISBURSERS	...	...	...	...			200 0 0	200 0 0	300	0	0	...	150	0	0	450	0	0	250	0	0	...	...	...	
		TOTAL	...	...	...	...			550 0 0	550 0 0	960	8	0	...	150	0	0	1,110	8	0	560	8	0	...	...	...	

DARJEELING:
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.
[*11th List, 15-10-15.*]

Form

[See Chapter 23-A, Art. 448-A, Paras

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1884.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No. of Item in Cash Book. (1)	Items. (2)	Amount. (3)	Total of Budget sub-head. (4)	REMARKS. (5)
	REVENUE—	R a. p.	R a. p.	
	I. a.			
2	Price of 60 pieces, 100 cubic feet, oak scantling at R1 per c. ft. sold from Goompahar depôt to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1884	100 0 0		
11	Price of 14 chestnut logs containing 560 c. ft., at R0-8-0 per c. ft., sold from Poobong Block to Karim Bux	280 0 0	380 0 0	*I. a.*
	I. b.			
3	Price of 500 maunds firewood sold to J. Jones, Esq., from Darjeeling depôt, at R25 per 100 maunds	125 0 0		
11	Price of 200 maunds of charcoal sold to Dhunbeer from Goompahar depôt, at R1 per maund	200 0 0	325 0 0	*I. b.*
	I. c.			
11	Price of 2,500 bamboos sold from Goompahar depôt, at R2 per 100, to various persons	50 0 0	50 0 0	*I. c.*
	II. a.			
4	Price of one chestnut tree sold from Tukdah Range Poobong Block, to Ram Bux,—Permit No. 51	20 0 0		
1	Price of 500 cubic feet dry oak wood sold from Goompahar Range, Poobong Block, at 8 annas per cubic foot to various persons	250 0 0	270 0 0	*II. a.*
	II b.			
11	Permit Nos, 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Poobong block, at 8 annas per cooly load	20 0 0	20 0 0	
	II. d.			
11	Grazing of 480 bullocks in Chongtong Block, Goompahar Range, during June, at 4 annas per head	120 0 0	120 0 0	
	II. e.			
11	Permits Nos. 31 to 40 for cane from Poobong Block, Goompahar Range, during June 1884, at R6 per permit	60 0 0	60 0 0	*II. e.*
	III.			
11	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction	20 0 0	20 0 0	*III.*
	V. b.			
9	Recovery from——, Forest Ranger, amount disallowed in Objection Statement for March 1884, on item No. 12, on account of excess leave allowance	5 0 0	5 0 0	*V. b.*
	TOTAL REVENUE		1,250 0 0 One thousand two hundred and fifty only.	

60-P.

21, 36, 48 and 55, Vol. I., C. A. C.]

No. in Cash Book of		Items. (3)	Amount. (4)	Total of Budget sub-head. (5)	Remarks. (6)
Item. (1)	Voucher. (2)				
		EXPENDITURE *A. I. a.*			
9	10-G	Paid Singber, sawing and delivering in Goompahar depôt 4,500 running feet inch-planking, at ₹4 per 100 feet	180 0 0	180 0 0	*A. I. a.*
		A. I. b.			
4	4	Paid Roop Singh, contractor, delivering in Darjeeling depôt 1,600 maunds firewood, at ₹17 per 100 maunds ... ... ₹272 —do.—156 mds. charcoal, at 8 annas per md. ₹78 .	350 0 0	350 0 0	*A. I. b.*
		A. III.			
9	13-G	Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	*A. III.*
		A. VI. c.			
...	5	Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1884	50 0 0	50 0 0	*A. VI. c.*
		A. VII. a.			
9	11-G	Paid daily labour, through Ram Singh, for earthwork on bridle path in Poobong Block, 37 chains, Conservator's sanction No. 5 of 1884-85 . .	60 0 0	60 0 0	*A. VII. a.*
		A. VIII. e.			
9	8-G	Paid temporary establishment on Poobong Plantation for May 1884	45 0 0	45 0 0	*A. VIII. e.*
		TOTAL A .	...	695 0 0	
		B. I. b.			
6	8	Paid Mr. ——, Deputy Conservator of Forests, pay for May 1884	500 0 0	500 0 0	*B. I. b.*
		B. I. c.			
2	2	Paid part pay of Forest establishment for May 1884	300 0 0	300 0 0	*B. I. c.*
		B. I. d.			
1 and 7	1	Paid pay of office establishment for May 1884 . .	75 0 0	75 0 0	*B. I. d.*
		B. II. b.			
14	20	Paid travelling allowance bill of Mr. ——, Deputy Conservator, for May 1884	100 0 0	100 0 0	*B. II. b.*
		B. II. c.			
9	12-G	Paid travelling allowance bill of ——, Forester, Goompahar Range, for April 1884	4 0 0	4 0 0	*B. II. c.*
		B. III. e.			
9	9-G	Paid bearing postage on 10 covers	1 0 0	1 0 0	*B. III. e.*
		TOTAL B	...	980 0 0	
		GRAND TOTAL EXPENDITURE	...	1,675 0 0 One thousand six hundred and seventy-five only.	

Deputy Conservator of Forests,
Darjeeling Division.

DARJEELING;
The 5th July 1884.

NOTE.—The certificate required by article 448-A, Para. 48, will invariably be attached to the Classified Abstract of expenditure forwarded to the Accountant General.

(i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.

(ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the "remarks" column.

(iii) Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before beginning to enter the items expended during the month.

Form 60-Q.

[See Chap. 23-A, Art. 448-A, Para. 48, Vol. 1., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Schedule of Remittances of Revenue to Treasuries during June 1884.

Date when remitted. (1)	Number item or Chalan. 2)	Name of Treasury. (3)	By whom remitted. (4)	Amount. (5)	REMARKS. (6)
5th	7	Darjeeling	.....	150 0 0	
30th	14-G.	Ditto	.....	100 0 0	
	15-G.	Ditto	.....	600 0 0	
	16-G.	Ditto	.....	150 0 0	
	17-G.	Kurseong Tahsil	.....	50 0 0	
	18	Darjeeling	.....	100 0 0	Cheque No. 1.
			TOTAL	1,150 0 0	
				One thousand one hundred and fifty only.	

Deputy Conservator of Forests,
Darjeeling Division.

DARJEELING;
The 5th July 1884.

[*11th List, 15-10-15.*]

Form 60-R.

[See Chap. 23-A. Art. 448-A, Para. 36, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of Sanctioned Works.

FOREST RANGE— (1)	*Goompahar.*
NATURE OF WORK— (2)	*Construction of bridle-path in Poobong Block.*
NUMBER AND DATE OF SANCTION— (3)	*5. of 10th April 1884, of Conservator.*
AMOUNT SANCTIONED— (4)	*₹250.*

Month. (1)	Particulars of Expenditure. (2)	Amount. (3) ₹	a.	p.
April 1884 .	Item No. 12, Voucher No. 4-G.—Paid daily labour through Ram Singh, mate, for 32 chains . . .	24	0	0
May ,, .	Items Nos. 7 and 19. Vouchers Nos. 7-G. and 22-G.—Paid through Ram Singh, mate, for daily labour on 2 miles 30 chains	160	0	0
June ,, .	Item No. 9, Voucher No. 11-G.—Paid through Ram Singh, mate, for daily labour on 37 chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1884.

DARJEELING: *The 5th July 1884.*

Deputy Conservator of Forests, Darjeeling Division.

NOTE—This Form should be printed on both sides of paper.

Form 60-S.

[See Chap. 23-A., Art. 448-A., Paras. 55 and 56, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL.

Objection Statement to the Accounts of the Darjeeling Division for the month of June 1884.

No. of item in Cash Book and whether on Dr. or Cr. side. (1)	Date. (2)	Particulars. (3)	Amount entered in objection book. (4)			Nature of objection. (5)	Explanations. (6)	Conservator's recommendation and Accountant General's orders. (7)
		Cash account.—Form No. 60-I.	₹	*a.*	*p.*			
Dr. Nos. 5 and 10, Cr. No. 13.	4th and 30th.	Items under "Forest Advances".				The total only should have been entered—see article 213 (1).		

CALCUTTA:
The 20th July 1884.

_____,
Assistant Accountant General, (Forests).

_____,
Conservator of Forests. Division.

_____,
Conservator of Forests.

[*11th List, 15-10-15.*]

Form 60-T.

[See Chap. 23-A. Art. 448-A. Para. 56, Vol. I., C. A. C.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of June 1884.

BUDGET HEADS. REVENUE. (1)	Estimate for 1884-85. (2)	Revenue to end of May 1884. (3).			Revenue during June 1884. (4)			Total Revenue to end of June 1884. (5)		
		R	a.	p.	R	a.	p.	R	a.	p.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Sandalwood										
e. Grass and other minor produce.										
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Grazing and fodder grass										
e. Other minor produce										
f. Forest stamps										
g. Other items										
h. Commutation fees										
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.										
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—										
a. Duty on foreign timber and other forest produce.										
b. Revenue from shared and private forests.										
V.—MISCELLANEOUS:—										
a. Fines and forfeitures										
b. Refunds										
c. Other sources										
TOTAL REVENUE										

CALCUTTA:

The _____ *1884.*

_____,

Assistant Accountant General,

(Forests).

Form 60-T—*continued.*

Budget Heads. Expenditure. (1)	Estimate for 1884-85, (2)	Expenditure to end of May 1884, (3)			Expenditure during June 1884. (4)			Total Expenditure to end of June 1884 (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
A.—Conservancy and Works.										
I.—Timber and other Produce removed from the Forests by Government Agency :—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Sandalwood										
e. Grass and other minor produce.										
II.—Timber and other Produce removed from the Forests by consumers or purchasers.										
III.—Drift and waif wood and Confiscated Forest Produce.										
IV.—Revenue from Forest not managed by Government :—										
a. Duty on foreign timber and other forest produce.										
b. Revenue from shared and private forests.										
V.—Rent of leased Forest and payments to share holders in Forest managed by Government.										
VI.—Live-stock, stores, tools, and plant :—										
a. Purchase of cattle										
b. Feed and keep of cattle										
c. Purchase of stores, tools and plant,										
VII.—Communications and Buildings :—										
a. Roads and bridges										
b. Buildings										
c. Other works										
VIII.—Organization, improvement, and extension of Forest :—										
a. Demarcation										
b. Cost of Forest Settlement compensation for land and rights.										
c. Surveys.										
d. Working-plans										
e. Sowing and planting										
f. Protection from fire										
g. Other work										
Carried over										

Pages 435-436—

Substitute the following for the existing form 60-T :—

Form 60-T.

[See Chapter 23-A., Article 448-A., Para. 56, Volume I, C. A. C.]

(To be printed on super-royal foolscap).

FOREST DEPARTMENT, CENTRAL PROVINCES.

Objection Statement on the accounts of the *Division for the month of* 191 .

Number and date of item or of voucher.	Particulars.	AMOUNT KEPT UNDER				Nature of objection and Comptroller's order.	Divisional Forest officer's explanation (see footnote overleaf).	Conservator's recommendation and Comptroller's remarks.	MODE OF ADJUSTMENT (FOR USE IN COMPTROLLER'S OFFICE).				
		Advances Recoverable.	SUSPENSE.		Service payments for recovery or final clearance.				Reference to letters written or received.	Date of credit or recovery.	Month of adjustment.	Amount.	
			Credits.	Debits.									
												R. a. p.	
	Total carried over												

Form 60 T.—*continued.*

Number and date of item or of voucher.	Particulars.	Amount kept under: Advances recoverable.	Suspense: Credits.	Suspense: Debits.	Service payments for recovery or final clearance.	Nature of objection or Comptroller's order.	Divisional Forest Officer's explanation (see foot-note below).	Conservator's recommendation and Comptroller's remarks.	Mode of adjustment (for use in Comptroller's Office): Reference to letters written or received.	Date of credit or recovery.	Month of adjustment.	Amount: R	a.	p.
	Total brought forward													
	Total of month's objection.					Certified that I have compared the entries of addition and deduction under "Advances Recoverable" and "Suspense Account" in the Form with the totals under these heads as entered in the Classified Abstract for the month and that they agree.		*N. B.*—(1) This statement is to be returned by the Divisional Forest Officers through the Conservator of Forests within a week after its receipt in a separate cover marked "Objection Statement" and every effort should be made to settle finally all objections within the time allowed. Only in special cases may extract be kept or sent to persons concerned. (2) If the space for explanation is not sufficient separate memoranda may be used to keep this Form clean and tidy. (3) The actual dates of receipt and despatch should be noted to check delays in submission.					
	Balance from past months.													
	Total objection													
	Deduct amount adjusted during 191 , as per separate register.													
	Balance carried over					Examiner. Superintendent.			No. F., dated 191 . Forwarded to the Divisional Forest Officer for early disposal and return through the Conservator of Forests	Date of Receipt No. dated 191 . Forwarded with explanation to the Conservator of Forests.	Date of Receipt. No. dated 191 . Returned to Comptroller, Central Provinces.			
									Comptroller, Central Provinces.	Conservator, Division.	Conservator of Forests, Circle.			

14th List—1-7-16.

DELHI:
Dated 1st July 1916.

R. A. GAMBLE,
Comptroller and Auditor General.

Form 60-T—*continued.*

Budget Heads Expenditure. (1)	Estimate for 1884-85. (2)	Expenditure to end of May 1884. (3)			Expenditure during June 1884. (4)			Total Expenditure to end of June 1884. (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
Brought over										
IX.—Miscellaneous :—										
a. Law charges										
b. Other charges										
Total A.—Conservancy and Works.										
B—Establishments										
I.—Salaries.										
a. Conservators										
b. Superior officer										
c. Subordinate forest and depôt establishments.										
d. Office establishments										
e. Deputation and special allowances.										
f. Exchange compensation allowance.										
II. Travelling Allowances :—										
a. Conservators										
b. Superior officers										
c. Subordinate forest and depôt establishments.										
d. Office establishment										
III.—Contingencies :—										
a. Stationery										
b. Carriage of tents and records										
Rents, rates, and taxes										
Pay of police guards										
Official postage										
f. Sundries										
Total B.—Establishments.										
GRAND TOTAL OF ALL EXPENDITURE.										

Calcutta :

The ———— ———— *1884.*

———————————,

Assistant Accountant General
(Forests)

[*11th List, 15-*

Delhi,

Dated 15th October 1915.

R. A. GAMBLE,

Comptroller and Audi

Form 60B.

(See Chap. 23, Art. 447, Vol. I., C. A. C.)

_____ Treasury.

Schedule of Forest Cheques paid during _____ *191* .

Date of Payment.	Particulars of Cheques.		By whom drawn.	Division.			Division.			Remarks.
	No.	Date.		R	a.	p.	R	a.	p.	

Form 61.

[See Chap. 24, Art. 449, Vol. I., C. A. C.]

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the *191*

THE COLLECTOR / DEPUTY COMMISSIONER OF

SIR,

I have the honour to request that you will cash the cheques drawn by the _____

_____

to the extent of Rupees _____

(This letter of credit has effect from the _____.)

I have the honour to be,

SIR,

Your obedient Servant,

Accountant-General.

Form 62.

[See Chap. 24, Art. 449, Vol. I., C. A. C.]

Register of Payments made to Officers of the Public Works Department on Cheques against Letters of Credit from_____ to_____ 191 .

Date of payment.	Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Daily total of payments carried to Cash Book.
	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 63.

PASS BOOK.

[See Chap. 24, Art. 457, and Chap. 27, Art. 543, Vol. I., C. A. C.]

The _____ *Treasury or the Bank of* _____ *in account current with A.B.,* *Executive Engineer,* ..... *Telegraph Dept.*

_____ *Division.*

Dr. **Cr.**

1900.			Initials of Treasury Officer.	₹	a.	p.	1900.			Initials of Treasury Officer.	₹	a.	p.
May	1	To Balance		1,039	7	11	May	6	By Cheque No. 1		500	0	0
		„ Letters of Credit for May		25,000	0	0	„	8	„ Ditto „ 2		140	0	0
							„	10	„ Ditto „ 4		10,000	0	0
							„	18	„ Ditto „ 5		450	0	0
		TOTAL		26,039	7	11							
									TOTAL		11,090	0	0
									By Balance		14,949	7	11
June		„ Balance		14,949	0	11			TOTAL		26,039	7	11

N.B.—To be balanced monthly and signed in full after being balanced.

Form 64.

[See Chap. 24, Art. 462, Vol. I., C. A. C.]

*Schedule of Public Works Receipts during the month of*_____

Date of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other Items.	Daily Total carried to Cash Book.	

Form 65.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____GOVERNMENT.

MILITARY RECEIPTS_____DIVISION.

List of Receipts on account of Military Services credited in accounts of the_____Treasury for the month of_____191 .

No. of Chalan.	Date.	From whom received.	Remittance Transfer Receipts issued on Military Treasure Chests.	Departmental Receipts.	RECOVERIES BY CIVIL AUTHORITIES FOR THE MILITARY DEPARTMENT.		Daily Total carried to Cash Book.
					Description.	Amount.	

N.B.—Departmental receipts are received from or on the authority of military departmental officers specified in Article 47 0, *vide* Article 469, Chapter 25.

Form 66.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____GOVERNMENT.

MILITARY PAYMENTS_____DIVISION.

List of Payments on account of Military Cheques and Transfer Receipts paid at the_____Treasury from the_____to the_____ _____191 .

Date of payment.	Consecutive No. of Vouchers.	By whom drawn.	CHEQUES AGAINST ASSIGNMENTS.			TRANSFER RECEIPTS.			Daily Total carried to Cash Book.
			No.	Date of cheque.	Amount.	No.	Date of Transfer Receipts.	Amount.	

Substitute the following for Form No. 66:—

Form No. 66.

Register of payments made to officers of the Military Department——— ———Circle on account of cheques against Assignments and Transfer Receipts during the month of——— ———191 .

Date of payment.	1 DIVISIONAL DISBURSING OFFICER. Cheque Books No.				2	Transfer Receipts.				Daily Total carried to Cash Book.	Remarks.
	Number of cheque.	Amount.	Balance.	Initial of T. O.		No.	Date of Issue.	Amount.	Initial of T. O.		

Form 67.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____ GOVERNMENT.

MILITARY PAYMENTS _____ DIVISION.

List of payments on account of Miscellaneous Military Service at the _____ Treasury from the _____ to the _____ of _____ 191 .

Date of payment.	Consecutive No. of Voucher.	To whom paid.	Emergent advances under station orders. (See Civil Account Code, Chap. 25, Art. 488.)	MISCELLANEOUS PAYMENTS (*e.g.*, LEAVE ALLOWANCES, PENSIONS, MILITARY EXPENDITURE BY CIVIL OFFICERS, ETC.).		Daily Total carried to Cash Book.
				Description.	Amount.	

Form 68.

[See Chap. 11, Art. 167B, Vol. I., C. A. C.]

Register of Government Securities deposited for safe custody.

Serial No.	Date of deposit.	By whom deposited.	Particulars of Notes.				No. and date of letters returning the Notes.	Remarks.
			No.	Per cent.	Loan.	Amount.		

orm 70, page 443—

For "Telegraph Master" *in line 1 of the form read* "Telegraph Master / Telegraphist in charge"

For "*Superintendent*" *and* "*Division*" *read* "*Postmaster General (Telegraph Traffic Branch)*" *and* "*Circle*" *respectively.*

Form 69.

[See Chap. 27, Art. 532, Vol. I, C. A. Code.]

Telegraph Form No. 45.

(Treasury officers are not to pay more than 250 rupees on any certificate of this form.)

No.———— *Imprest Certificate, dated* 19 *of*

Signal / Circle *Office.*

Rs. A. P.

Amount of sanctioned cash Imprest . . . . . .
Opening balance as per cash account of this date . . . . . .
Deficiency . .

I certify that the amounts noted on this certificate have been checked by me and the deficiency of Rupees is required by me to recoup my cash imprest for expenditure on public service. The sum of Rupees now drawn by me should be debited to my letter of assignment.

Officer in charge of *Signal / Circle* *Office.*

2nd List—1-6-13.

Page 443—

Form No. 69, as amended by the 2nd list of corrections dated 1st June 1913.

For the words in the Heading "Telegraph Form No. 45" *read* "Telegraph Form No. N5."

5th list, 1-4-14.

Form 69.

[See Chap. 27, Art. 532, Vol. I., C. A. C.]

[Telegraph Form No. N.5.]

Treasury Officers are not to pay more than 250 rupees on any certificate of this form.

*No.*_____

IMPREST CERTIFICATE, *dated*_____ *191*

I certify that the cash account of_____

_____, for_____ 191

has been checked by me; that its opening balance agrees with the closing balance of the previous account, and that its closing balance is correctly calculated.

I further certify that the Imprest at present allowed him is _____ and that his actual cash balance last reported to me is _____, leaving a deficiency of

℟	*a.*	*p.*

℟_____, which sum I hereby authorise him to draw from the_____ Treasury.

(NOTE.—If the balance is more than the Imprest allowed, no certificate is to be granted. The Superintendent is responsible that he orders payment into Treasury of all unnecessary excess.)

Superintendent of Telegraphs,

_____ *Division.*

Form 70.

[See Chap. 27, Art. 534, Vol. I., C. A. C.]

[Telegraph Form No. N.6.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master _____ is authorised to draw from the Treasury the sum of _____

(℟_____) on account of advances, as detailed below to be made to _____ proceeding to _____

Superintendent, _____ *Division*

*Dated*_____ *the*_____ *of*_____ *191*

On account of salary for_____ ℟

On account of travelling expenses . . . . . .

Total ℟

Form 71.

[See Chap. 27, Art. 534, Vol. I., C. A. C.]

[Telegraph Form No. N.7.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the _____

_____

_____

is authorised to draw from the _____

Treasury the sum of R _____

_____

_____

to enable him to refund deposits of _____

_____

_____

_____

_____

~~Examiner of Telegraph Accounts.~~

_____

~~Director General of Telegraphs.~~

Dated Calcutta, the _____ of _____ 191 .

Received from the Officer in charge of the Government Treasury at _____ the sum of R _____ on account of refund of deposits, as authorised in the accompanying Certificate, dated _____ 191 , by the ~~Examiner of Telegraph Accounts~~ and the ~~Director General of Telegraphs~~ in India.

Signature _____

Dated _____ *191* .

Form 72.

[See Chap. 27, Art. 527, Vol. I., C. A. C.]

[Telegraph Form No. N.10.]

No. _____, *dated* _____

FROM ~~THE SUPDT. OF TELEGRAPHS, _____ DIVISION,~~ see slip

To THE OFFICER IN CHARGE OF GOVT. TREASURY

AT _____

Sir,

I have the honour to inform you that Mr. _____ (whose usual signature appears at foot of this advice), has been ordered to take charge of the _____, and to request that no further payments may be made to his predecessor, Mr. _____, or on any documents bearing Mr. _____'s signature. The probable maximum amount of salary bills payable to Mr. _____ monthly will be R _____

~~Superintendent of Telegraphs.~~ see slip

Usual signature of the above-named officer.

Form 71, page 444—

For "Examiner of Telegraph Accounts" and "Director General of Telegraphs" wherever they occur in this form read "Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch)" and "Director General of Posts and Telegraphs" respectively.

7th List—15-1-15.

Form 72, page 444—

For "The Superintendent of Telegraphs,————Division," *in the heading of the form read*

"THE POSTMASTER GENERAL (TELEGRAPH TRAFFIC BRANCH)————CIRCLE,"

"THE DIRECTOR, TELEGRAPH ENGINEERING,"

and for "Superintendents of Telegraphs" at foot of the form read

"Postmaster General (Telegraph Traffic Branch)."

"Director, Telegraph Engineering."

7th List—15-1-15.

Form 73.

[See Chap. 28, Art. 567A., Vol. I., C. A. C.]

Statement of Receipts and Issues of Sovereigns and Half Sovereigns at the Head Quarter and Sub-Treasuries of the District of . during the

week ending / *month of* 191 .

Value in Rupees.

Name of Treasury and Sub-Treasuries.	Opening Balance.	Receipts from the Public.	Remittances received.	Total.	Issues to the Public.	Remittances sent.	Closing Balance.	Total.
1	2	3		5	6	7	8	9
Sadar Treasury .								
——— Sub-Treasury .								
——— Sub-Treasury .								
——— Sub-Treasury .								
TOTAL .								

Details of Remittances. (Remittances within the district need not be shown.)

Treasury Remittances.

From	To	AMOUNT. Received. R	AMOUNT. Sent. R

Treasury Officer.

NOTE 1.—The period fixed for the submission of the weekly statements are those ending 7th, 15th, 22nd and the last day of the month.

NOTE 2.—The opening balance of the statement for the first week, the closing balance of that for the last week and the opening and closing balances of the monthly statement should agree with the figures entered in the monthly cash balance report. The total amount of receipts, issues, and remittances shown in the four weekly statements should also agree with the figures in the monthly statement.

NOTE 3.—Gold coins received at their bullion value by weight under the authority of G. I. F. D. Notification No. 1448A., dated 8th March 1907, should be shown in this Form as distinct items.

Form No. 73 A.

(See Chap. 29, Art. 584, Vol. I., C. A. C.)

Treasury_____

No.	Date.	Amount.	To what treasury.	Result of Examination of Remittance.						Penalty due under Act 584.	Order of Accountant General.	Initials of T. A. D. Auditor in token of taking into objection book.
				Deficiency.	Counterfeit.	Light-weight.	Defective.	Soldered.	Others (plugged, etc.)			

Page 446, Form No. 73-A—

Add a new column "Current weight unnecessarily cut and broken" between the columns "soldered" and "others."

6th list—1-8-14.

Form 74 (Obverse).

(See Chap. 29, Art. 587B., Vol. I., C. A. C.)

Statement of uncurrent silver coins and rupees and half rupees of 1835 and 1840 withdrawn from circulation in the District of _____ for the month of _____ 191 .

(To be submitted along with the monthly cash balance report.)

Kinds of Coin.	I. Opening balance.		II. Received from the Public.		III. Received in uncurrent and withdrawn coin remittances from other districts.		IV. Total.		V. Issued to the Mint or other treasury as "uncurrent and withdrawn coin" remittance.		VI. Transferred to currency chest.		VII. Closing balance.		Remarks.
	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
Total															

Treasury Officer,

District _____

Instructions.

I. Opening balance should represent the amount of coins held *both* in Sadar and Sub-Treasuries and shown in the Cash Balance Report of the *previous* month.

II. Amount received both at Sadar and Sub-Treasuries in transactions with the public (Arts. 582 to 582-C., C. A. C.) or native states (Art. 585, C. A. C.). Coins detected in good coin remittances from other treasuries should be shown in this column and not in column III. As the coins shown in the statement are non-issuable to the public, the amount of this column should ordinarily be the difference between the opening and closing balances after allowing for the remittances *received* and *issued*.

III. This column should show only coins received as "Uncurrent and Withdrawn" coin remittances.

IV. Represents the totals of columns I, II and III.

V. This column should show coins remitted either to the Mint or to the Central Treasury as "Uncurrent and Withdrawn" coin remittance.

VI. In some provinces withdrawn coin is transferred to the Currency Department before being remitted to the Mints. This column should show all such transfers.

VII. This represents the difference between the amounts shown in columns IV, V and VI and should agree with the figures shown in the Cash Balance Report of the month to which the statement appertains.

¥ (*a*) The different rates (*vide* Arts. 582 to 582-C., 584 and 585, C. A. C.) at which light-weight silver coins are received should be given on the reverse, the *tale* and *total value* of each kind of coins being entered only in the "Remarks" column.

Form 74 (Reverse).

[See Chap. 29, Art. 587B, Vol. I., C. A. C.]

Details of light weight silver coins received from the public or Native States or found in remittances of good coin during the month _____

(Vide *Arts. 582 to 582C., 584 and 585, C. A. C.*)

	No. or Tale of whole rupees.	Rates at which they are received.	Value.	No. or Tale of half rupees.	Rates at which they are received.	Value.	No. or Tale of quarter rupees.	Rates at which they are received.	Value.	No. or Tale of eighth rupees.	Rates at which they are received.	Value.	Remarks.
		R a. p.			*R a. p.*			*R a. p.*			*R a. p.*		
I (*a*) Received from the public. (*b*) Received in remittances of good coin.		1 0 0			0 8 0			0 4 0			0 2 0		
II		0 14 0			0 6 0								
III		0 13 0			at one rupee a tola.								
IV		0 12 0			0 6 0								
V (*a*) Received in remittances of good coin. (*b*) Received from Native States.		at one rupee a tola.			at one rupee a tola.								
Total													

Details of Remittances.

Receipts.										Issues.										
Received. Treasury from which received.	Light-weight coins.	Shroff-marked but not light weight rupees and half rupees.	Soldered but not light-weight rupees and half rupees.	Defective but not light-weight rupees and half rupees.	Other defaced but not light-weight rupees and half rupees.	Defaced and Defective but not light weight quarter and eighth rupees.	Coins called in by proclamation.	1835 rupees and half rupees.	1840 rupees and half rupees.	Total.	Treasury to which sent.	Light-weight coins.	Shroff-marked but not light-weight rupees and half rupees.	Soldered but not light-weight rupees and half rupees.	Defective but not light-weight rupees and half rupees.	Other defaced but not light-weight rupees and half rupees.	Defaced and Defective but not light weight quarter and eighth rupees.	Coins called in by proclamation.	1835 rupees and half rupees.	1840 rupees and half rupees.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Treasury Officer.

FORM No. 75A.

Form

[See Chap. 29, Art.

Register of uncurrent coins at

(To be spread out on an

Date of receipt (or despatch) of remittance.		Coins called in by proclamation (Art. 586).	LIGHT WEIGHT, *i.e.*, WEIGHING BETWEEN THE FOLLOWING FRACTIONS OF STANDARD WEIGHT.																					
			I.—*Rupees received from the Public and cut rupees received in remittances (Arts. 582 and 582A).*								II.—*Half rupees received from the Public and cut half-rupees received in remittances (Arts. 582 and 582A).*				III.—*Uncut rupees and half rupees received in remittances (Art. 584).*						IV.—*Silver coins received from Native States (Art. 585).*				V.—*Small silver coins withdrawn from circulation (Art. 582B).*		
			$\frac{15}{16}$ and $\frac{11}{12}$.		$\frac{11}{12}$ and $\frac{7}{8}$.		$\frac{7}{8}$ and $\frac{13}{16}$.		$\frac{13}{16}$ and $\frac{3}{4}$.		$\frac{15}{16}$ and $\frac{7}{8}$.		$\frac{7}{8}$ and $\frac{3}{4}$.		Name of remitting Treasury or Presidency Bank.	$\frac{15}{16}$ and $\frac{11}{12}$ (or $\frac{7}{8}$ in the case of the half rupee.)		$\frac{11}{12}$ (or $\frac{7}{8}$ in the case of the half rupee) and $\frac{3}{4}$.		Name of remitting State.	$\frac{15}{16}$ and $\frac{3}{4}$.		$\frac{7}{8}$ and $\frac{3}{4}$.	
Month.	Date.	Tale. Value @ Rl per tola.	Tale.	Value @ Rl each.	Tale.	Value @ $R\frac{15}{16}$ each.	Tale.	Value @ $R\frac{13}{16}$ each.	Tale.	Value @ $R\frac{3}{4}$ each.	Tale.	Value @ $R\frac{15}{16}$ each.	Tale.	Value @ $R\frac{7}{8}$ each.		Tale.	Value @ Rl per tola.	Tale.	Value @ Rl per tola.		Tale.	Value @ Rl per tola.		Tale.	Value @ $R\frac{7}{8}$ or $\frac{3}{4}$ each.

NOTE 1.—Tale should be entered in red ink (a half, quarter and eighth rupee being written as $\frac{1}{2}$, $\frac{1}{4}$ and $\frac{1}{8}$, respectively)
2.—Each class should be kept in a separate bag under double locks. The bag should be numbered. The number
3.—When a remittance of cut coins is received from another treasury the amounts as shown in the invoice of the re- Any corrections, that may be found necessary in these figures after the detailed examination of the re-
4.—When a remittance is despatched a total should be made in each column in red ink across the page of the be made at the end of each month.

75A.

587A, Vol. I, C. A. C.]

_____ *Treasury.*

(open page of Demy.)

| | | |

Form 75B.

[See Chap. 29, Art. 587 A, Vol. I, C. A. C.]

Register of silver coins cut but not paid for at the _____ Treasury.

Month.	Date.	Rupees and half rupees that have lost more than 2 but not more than 6¼ per cent. or 12½ per cent. respectively.		Rupees and half rupees that have lost more than 6¼ or 12½ per cent. respectively but not more than 25 per cent.		Rupees and half rupees that have lost more than 25 per cent.*		Quarter and eighth rupees that have lost more than 12½ but not more than 25 per cent.		Quarter and eighth rupees that have lost more than 25 per cent.*		Remarks.
		Rupees.	½ Rupees.	Rupees.	½ Rupees.	Rupees.	½ Rupees	¼ Rupees.	⅛ Rupees.	¼ Rupees.	⅛ Rupees.	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE 1.—Number of coins only should be shown in this Register, not their value.

NOTE 2.—The figures in columns 3 and 4 (if any) will be included in column 2, those in columns 5 and 6 in column 3, those in columns 9 and 10 in column 4 and those in columns 7 and 8 and 11 and 12 in column 5 of the quarterly return of silver coins cut, Form 77 (1).

* Coins cut and returned as fraudulently defaced may be included in these columns with a note in the remarks column.

Form 76.

[See Chap. 29, Art. 590 (2), Vol. I, C. A. C.]

Invoice of ____ box of ____ uncurrent coins despatched per (rail, steamer or ____ viâ. ____ Treasury under charge of an escort consisting of _____ commanded by _____ from _____ Treasury, accompanied by _____ Potdar named _____

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, etc.
						R	a.	p.	R	a.	p.	

_____ } _____

The 191 . } *Treasury Officer.*

Received from _____ box _____

said to contain treasure value at R_____

and consigned to_____

_____ } _____

The 191 . } *Commanding the Escort.*

Form 76A.

[See Chap. 29, Art. 647, Vol. I, C. A. C.]

Invoice of _____ *coin despatched* _____ _____

to _____

from the Treasury at _____ *to* _____

_____ *on account His Majesty's Indian Government.*

No. of Boxes.	No. on the Boxes.	Weight each Box.			Address and mark on Boxes.	Description of Coins.	Value.			Total Value.		
		M.	s.	ch.			₹	a.	p.	₹	a.	p.
						TOTAL						

_____ *Treasury.*

The _____ *191* .

The Treasury Officer _____

Received from the Treasury Officer _____ box said to contain _____

Coin to the value of ₹ _____ The boxes are in good condition.

_____ *Officer in charge of Escort.*

Form 77(1).

[See Chap. 29, Art. 587C., Vol. I, C. A. C.]

Return showing silver coins cut or broken during the quarter ending _____ on account of being reduced in weight.

Denomination.	Number. Cut and received on payment.* Over 2 per cent. but not more than 6¼ per cent.	Over 6¼ per cent. but not more than 25 per cent.	Over 12½ per cent but not more than 25 per cent.	Cut and rejected.
1	2	3	4	5
Rupees				
Half Rupees				
Quarter Rupees				
Eighth Rupees				

* Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in Arts. 582A and 582B, may be included in this column.

"Note 1.—Columns 2 and 3 are intended for rupees and half-rupees and column 4 for quarter and eighth rupees only."

Note 2.—The entries in columns 2, 3 and 4 should be capable of verification with the statistics of light-weight coins supplied monthly to the Account Office and any discrepancy between the two sets of figures should be explained in the back of the return.

Note 3.—The entries in column 5 should represent silver coin cut and rejected as having lost more than 25 per cent. in weight and as having been fraudulently defaced.

Form 77(2).

Return showing counterfeit coins received during the quarter ending

Rupees.	½ Rupees.	¼ Rupees.	Rupees.	Remarks.

Form 77 (3).

[See Chap. 29, Art. , Vol. I, C. A. C.]

Number of counterfeit coins received at Treasuries or Railway Stations produced in Law Courts during the quarter ending .

Treasury or Station.	Number of Counterfeit Coins.				Remarks.
	Rupees.	½ Rupees.	¼ Rupees.	⅛ Rupees.	
Total					

Form 77 (4).

[See Chap. 28, Art. 591, Vol. I, C. A. C.]

Return showing counterfeit coins examined at the Mints during the quarter ending

Treasury or Station.	Date of tender or receipt of coin.	Number of Counterfeit Coins.				Year of coinage stamped on the coin.	Result of Assay, if as	Weight of each coin	Remarks.—(Circumstances of tender and in case of coin sent by Law Courts a short description of the case: whether the coins are of good workmanship; whether struck from a die or cast in a mould; whether any implements were sent; relative proportion compared with other treasuries or stations, and whether counterfeiting is carried on on a large scale).
		Rupees.	½ Rupees.	¼ Rupees.	⅛ Rupees.				
Total									

Note.—The remarks should be as concise as possible.

Page 457, Form No. 77A—

In the first column add the following below "Edward VII and 1904" *and score out* "and every succeeding year":—

"Edward	VII.	1905
,,	,,	1906
,,	,,	1907
,,	,,	1908
,,	,,	1909
,,	,,	1910"

Page 457, Form No. 77A—

In the first column add at the end—

"George V, 1911, and every succeeding year."

Form 77 A.

[See Chap. 29, Art. 591A, Vol. I, C. A. C.]

Statement showing the proportion of the several Issues of Government Rupees in actual circulation in the——Treasury as ascertained by the examination each day of a bag containing R——from the ——to—May 191 .

	May.	May.	May.	May.	May.	TOTAL.
William IV						
Victoria 1840, 1st issue						
Victoria 1840, 2nd issue						
Victoria 1862						
Victoria 1874						
Victoria 1875						
Victoria 1876						
Victoria 1877						
Victoria 1878						
Victoria 1879						
Victoria 1880						
Victoria 1881						
Victoria 1882						
Victoria 1883						
Victoria 1884						
Victoria 1885						
Victoria 1886						
Victoria 1887						
Victoria 1888						
Victoria 1889						
Victoria 1890						
Victoria 1891						
Victoria 1892						
Victoria 1893						
Victoria 1897						
Victoria 1898						
Victoria 1900						
Victoria 1901						
Edward VII 1903						
Edward VII 1904 and every succeeding year						
TOTAL						

Treasury Officer.

Form 78—*Cancelled.*

Form 79.

[See Chap. 29, Art. 601, Vol. I, C. A. C.]

Small Silver, Nickel, Bronze and Copper Depôt Book.

Date.		Nature of transaction.	Value in ¼ Rupees.	½ Rupees.	Total Silver.	Nickel coins.	Double Pice.	Single Pice.	Half Pice.	Pie Pieces.	Total Bronze and Copper.	Grand Total.	Initials of Officer in charge.
			R	R	R	R	R	R	R	R	R	R	R
April	7	Balance											
...	18	Remitted to as per order of A. G. No. dated											
April	18	Balance											
May	3	Received from As per order of A. G. No. dated											

Form 80.

[See Chap. 29, Art. 605 (*a*), Vol. I, C. A. C.]

(To be printed on 4to foolscap.)

STATEMENT OF SMALL SILVER, NICKEL, COPPER AND BRONZE COIN.

Showing the actual results of 1902 and the probable requirements of 1903.

Particulars.	Small Silver (Value).			Nickel (Value).	Bronze and Copper (Value).			
	Half Rupees.	Quarter Rupees.	Eighth Rupees.	One anna.	Double pice. (Copper.)	Pice.	Half Pice.	Pies.
Balance on 1st October 1901								
Received from other treasuries or depôts in 1902.								
Total								
Remitted to other treasuries or depôts in 1902								
Balance on 30th September 1902								
Total								
Difference being net local { Receipt / Issue								
Additional supply required for 1903								

The 2nd October 1902.

Collector.

Note that "in 1902" in this form means "between 1st October 1901 and 30th September 1902."

Form 81.

[See Chap. 30, Art. 617, Vol. I, C. A. C].

Register of Currency Notes received and issued at _____ *Treasury.*

NOTE.—For instructions regarding entries in this register see Chap. 30, Art. 618.

Date of receipt.	Name of person from whom received.	No. of series and No. of note, name of Circle.	Date of re-issue.	Name of person from whom re-issued.	

Cancelled as per slip on page 285

Form 81A.

[See Chap. 30, Art. 619, Note, Vol. I, C. A. C].

Register of Stopped Currency Notes.

Denomination.

Date of receipt of notice of Stoppage.	From whom received.		Number of Note.	Treasury Officer's initials.	Date of Payment.	To whom paid.		Treasury Officer's initials.	Note of Correspondence.
	Name.	Address.				Name.	Address.		

See Stg. on page 285

Form 82.

[See Chap. 30, Art. 624, Vol. I, C. A. C.]

Statement of Currency Notes received into and issued from the Treasury during the quarter ending ——————.

	Value received from	Value issued to
Treasuries banking with a Presidency or Branch Bank.	For the purposes of this statement, a remittance of notes is considered to be received as soon as their second halves arrive.	For the purposes of this statement, notes are regarded as issued as soon as their second halves are despatched to another treasury.
Currency Department		
Reserve Treasury		
Other Treasuries not banking with a Presidency or Branch Bank.		
Public in payment of Government dues. — Home Notes		
Public in payment of Government dues. — Foreign		
Public for silver		
Ditto in exchange for notes of other values		
Total Transactions		
Balances as per Cash Balance Report		
GRAND TOTAL		

The opening balance should be shown under Receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes *received* in exchange for notes will, of course, agree with the value so issued

Page 462, Form 82.—

Read 'Article 626' for 'Articie 624' in Civil Account Code.

e)' for 'Article 624(2)' in the ode.

[*20th List—2-1-18.*]

Page 464, Form 84—

Cancel the word " **obverse** *" in the description of the Form.*

Read 'Article 616' for 'Article 630' in the reference to the Civil Account Code.

Add two new sub-columns for '1 and 2½' *under the heading* 'NUMBER OF PIECES OF CURRENCY NOTES FOR RUPEES', *numbering them as columns 2 and 3, and renumber the existing columns 2 to 18 as 4 to 20.*

[*20th List—2-1-18.*]

Pages 464-467, Forms—

Omit the footnotes on the obverse of Forms 84 and 84 (a) and cancel the reverse of both forms.

(*12th List—3-1-16.*)

Form 83.

[See Chap. 30, Art. 624 (2), Vol. I, C. A. C.]

Daily Register of Currency Notes received into and issued from the Treasury.

Date.	Presidency or Branch Bank.		Other Treasuries.		Public in payment of Government Dues.				Public for Silver.		Public in exchange for notes of other values.	
					Received from		Issued to					
	Received from	Issued to	Received from	Issued to	Home.	Foreign.	Home.	Foreign.	Received from	Issued to	Received from	Issued to

Note.—Receipts from, and issues to, the Reserve Treasury should be distinctly entered in the column "Other Treasuries."

Form 84 (Obverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

CURRENCY CHEST BOOK.

Government Paper Currency——————————*Agency.*

Date, etc.	Number of pieces of Currency Notes for Rupees.									Gold and Silver Coin, value in						Total value of Notes and Coin (columns 10 and	Initials of Officer holding keys of Chest.
	5	10	20	50	100	500	1,000	Total number of Notes.	Total value of Notes.	Sovereigns and Half Sovereigns.	Whole Rupees.	8 Annas.	4 Annas.	2 Annas.	Total value of Gold and Silver Coin.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance .																	

Note.—Details of Foreign Circle Notes deposited or withdrawn should be noted on the reverse, including Universal Notes of Rupees Five, Ten, Fifty and one hundred issued from a circle of issue other than that in which the Treasury is situated.

Form 84 (Reverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

Name of Circles.		₹10.	₹20.	₹50.	₹100.	₹500.	₹1,000.
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
alicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bom bay							
Karachi							
Madras							
Calicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							

Form 84 (*a*) (Obverse).

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

Government Paper Currency _____ _____ *Agency.*

Date etc.	Number of pieces of Currency Notes for Rupees.								Total Value of Notes.	Gold and Silver coin. Value in					Total Value of Notes and coins (columns 10 and 16).	Total Value of Notes and Coins (columns 10 and 16.)
	5	10	20	50	100	500	1,000	Total Number of Notes.		Sovereigns and Half Sovereigns.	Whole Rupees.	8 Annas.	4 Annas.	2 Annas.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 19 .																
Withdrawn . .																
Deposited . .																
Balance of 19 .																

Note 1.—In case of Currency Chests opened under Article 635 of the Civil Account Code, Quarter and Eight Rupees should not be deposited in the chests, Columns Nos. 14 and 15 should therefore, be left blank in these cases.

Note 2.—Details of foreign circle Notes deposited or withdrawn should be noted in the reverse, including universal Notes of Rupees Five, Ten, Fifty and one hundred issued from a circle of issue other than that in which the Treasury is situated.

Collectorate,
_____ 191 .

Treasurer. *Treasury Officer.* *Collector or other Officer, in joint charge of Chest.*

Page 466—Form 84 (a).

Read "Article 616" *for* "Article 630" *in the reference to the Civil Account Code.*

Insert the following entries below "Closing Balance" *in the first column :—*

Includes { Fresh and issuable notes.
Notes unfit for issue.

Put (a) *against the words* "Withdrawn" *and* "Deposited" *in the first column and insert the following footnote :—*

(a) Nature of the transaction, *viz.*, whether treasury transfer, remittance to or from another chest or exchange with the local treasury, should be clearly stated.

Delete the words "Collector or other officer in joint charge of chest" *at the foot of the form.*

Page 466, Form 84(a)-

*Cancel the word "*obverse*" in the description of the form.*

Add two new sub-columns for '1 and 2½' under the heading NUMBER OF PIECES OF CURRENCY NOTES FOR RUPEES', *numbering them as columns 2 and 3, and renumber the existing columns 2 to 17 as 4 to 19.*

[*20th List—2-1-18.*]

Form 84 (*a*) (Reverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

Details of Notes of other Circles included in the transaction overleaf.

Name of Circle.	R5.	R10.	R20.	R50.	R100.	R500.	R1,000.
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							

2 L 2

Pages 468, 469, Form 84A—

For the head " Assessed Taxes " on the receipt and expenditure side of the Form read " Income-Tax."

Form

[See Chap. 31, Art. 638

(To be printed on

Estimate of probable Receipts and Disbursements of the ————

Actuals of corresponding months of past year.		Probable Receipts.	Month of	Month of	Month of	Remarks.
Month of	Month of					
		A.—Principal Heads of Revenue—				
		Land Revenue				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Registration				
		Forest				
		Tributes and contributions from Native States				
		Total				
		B.—Interest—				
		D.—Receipts by Civil Department—				
		Law and Justice				
		Police				
		Education				
		Total				
		E.—Miscellaneous—				
		Receipts in aid of Superannuation, etc.				
		Miscellaneous				
		Total				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		Total				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account Current with Foreign States				
		Total				
		R.—Loans to Native States and Presidency Corporations				
		R. R.—Provincial Advance and Loan Account—				
		T.—Remittances				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		,, Remittances				
		Account with London, Miscellaneous				
		Total				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P.W.D. { Ordinary Branches				
		P.W.D. { Railway ,,				
		P.W.D. { E.-I. Ry. ,,				
		Total				
		Total Receipts				
		Opening Cash Balance or Deficiency (+ or —)				
		GRAND TOTAL				

Page 469
Page 469, Form 84-A—

Under "D—Salaries and Expenses of Civil Departments" insert new head "Sanitation" after "Medical."

[18th List—2-7-17.]

84A.

Vol. I, C. A. C.

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Treasury for 191 *, and the two ensuing months.*

Actuals of corresponding months of past year. Month of	Actuals of corresponding months of past year. Month of	Probable Disbursements.	Month of	Month of	Month of	Remarks.
		A.—Direct Demands on the Revenue—				
		Assignments and Compensation				
		Land Revenue				
		Opium				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Forest				
		Registration				
		Refunds				
		Total				
		B.—Interest—				
		C.—Post Office (District Post Establishment).				
		D.—Salaries and Expenses of Civil Departments.				
		Law and Justice				
		Police				
		Education				
		Ecclesiastical				
		Medical				
		Political				
		Scientific and other Minor Departments				
		Total				
		E.—Miscellaneous Civil Charges				
		Territorial and Political Pensions				
		Superannuation Allowances and Pensions				
		Miscellaneous				
		Total				
		K.—Other Public Works (In charge of Civil Officers).				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		Total				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not Bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account with Foreign States				
		Suspense Accounts				
		Total				
		R.—Loans to Native States and Presidency Corporations				
		R. R.—Provincial Advances and Loan Accounts.				
		T.—Remittances—				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		Foreign Remittances				
		Account with London, Miscellaneous				
		Total				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P. W. D. { Ordinary Branches / Railway " / E. I. Ry. "				
		Total				
		Total Payments				
		Closing Cash Balance or Deficiency (+or—)				
		GRAND TOTAL				

Details of Estimated Receipts and Payments on account of Foreign Bills and Foreign Remittances.

	RECEIPTS.				PAYMENTS.			
	1st Month.		2nd Month.		1st Month.		2nd Month.	
	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.
India								
Central Provinces								
Burma								
Bengal								
Bihar and Orissa								
United Provinces of Agra and Oudh								
Punjab								
N.-W. Frontier Province								
Madras								
Bombay								
Total								

Particulars of exceptional receipts and charges.

Form No. 84A. A—

(See Chap. 31, Art. 643, Vol. I, C. A. C.)

FORM OF POTDAR'S SLIP TO BE PLACED IN EACH TREASURY BAG FOR REMITTANCE.

Name of Treasury . . . . . .
Description of coin . . . . . .
Number of pieces . . . . . .
Counted by . . . . . .
Examined by . . . . . .
Date . . . . . .

Signature

Note 1.—The slip should be written in English.

Note 2.—Every bag should be counted by one shroff and examined by another, the signature at foot should be that of the treasurer, or other officer to whom the coin-testers and examiners are subordinate.

Form 84B.

[See Chapter 31, Art. 652A, Vol. I, C. A. C.]

Name of Shroff.	Advance of travelling allowance made by remitting office.*		Detail and value of remittances.	Place of destination.	Date and hour of departure.	Signature of Shroff.	Date and hour of arrival.	Date and hour of discharge.	Advance of travelling allowance made by receiving office.	Remarks explaining cause of delay.
	Dated.	Amount.								

Remitting Officer. Receiving Officer.

* In case where no advances are made, the word "Nil" should be entered across the column. Advances made out of the permanent advance of the office should be separately specified.

Form 85.

[See Chap. 31, Art. 659, Vol. I, C. A. C.]

(Quarter Foolscap Size).

*Invoice of Currency Notes*_____ *circle, remitted from*_____ *to*_____ *dated*_____

Denomination of notes.	No. of Bundles.	No. of notes.	Value.	Remarks.
10,000	1	2	20,000	
1,000	1	5	5,000	
500	1	4	2,000	
100	3	185	18,500	
50	7	523	26,150	
20	6	472	9,440	
10	20	1,726	17,260	
5	2	300	1,500	
Total	41	3,217	99,850	

Certified that this parcel has been made up and sealed in my presence and that I have personally ascertained that its contents correspond with the invoice.

Form 85A.

[See Chap. 31, Art. 659, Vol. I, C. A. C.]

(Foolscap 16 Mo. Size.)

*Packet No.*_____ *of* ₹_____ *notes.*

Containing———pieces.
Counted by———

(Full name.)

Despatched by———

(Initials.)

Page 472, Form 85—

Insert the following two entries in the first four columns in their proper places,—

2½	2	100	250
1	1	100	100

and alter the total to

	44	3,417	1,00,200

[*20th List—2-1-18.*]

Form 86.

[See Chap. 33, Art. 710 (2), Vol. 1, C. A. C.]

Dr. _____ *in account current with the Board of Trade.* Cr.

(Here state title of officer and nature of office.)

Receipts.	Currency.	Sterling. £	s.	d.	Bills drawn on the owners. £	s.	d.
Receipts in respect of seamen left in charge, *viz.*—							
From masters of merchant vessels for wages of seamen left in my charge, as per accounts in Form C. C. 6 and Statement on subsistence list, Form C. C. 10.							
To cash received for proceeds of salt of effects, etc., of seamen who hav died while under my charge, as per Statement and Vouchers with Form C. C. 17 Nos.							
to							
Receipts in respect of deceased seamen dying on the voyage or in port, and for whom no expenses have been incurred by the officer, *viz.*—							
For wages and effects of deceased seamen, as per Statement and Form C. C. 15, seamen's money-orders.							
Total Receipts							
Balance due by the Board of Trade to the Secretary of State for India.							
Grand Total							
Total in bills drawn on the owner of British merchant ships.							

Payments.	Currency.	Sterling. £	s.	d.	Bills drawn on the owners. £	s.	d.
By amount paid, as per Statement C.C. 10, for subsistence of distressed, British seamen, Voucher Nos.							
to							
By amount for clothing as per Statement C. C. 11, Voucher Nos.							
to							
By amount for medical attendance, as per Statement C. C. 12, Voucher Nos.							
to							
By amount for travelling expenses, as per Statement C.C. 13, Vouchers Nos.							
to							
By amount paid for balance of wages due to seamen and paid to them on their recovery, as per Statement and Form C. 7, No.							
to							
Total Payment							
Balance due to the Board of Trade by the Secretary of State for India.							
Grand Total							
By amount of bills, as *per contra*, drawn on the owners of British merchant ships and transmitted to the Board of Trade.							

I hereby certify that the above account is just and true according to the best of my knowledge and

at _____ *his* _____ *day* _____

(Signed) _____

(*Here State title of officer.*